

# **Annual Reports**

Of The Selectmen And Other Town Officers of the Town of

**ALSTEAD, NH**



FOR THE YEAR ENDING DECEMBER 31

1998

**TOWN MEETING**

**TUESDAY, MARCH 9, 1999**

## Dedication

This Annual Report is dedicated to all who have unselfishly served the town faithfully for years.

## **TOWN INFORMATION**

**Selectmen**                      835-2986                      Meeting on Tuesdays, at 7:00 p.m.

**Town Clerk-Tax Collector**   835-2242

Hours: Mon., Tues., Wed. 11:00 a.m. to 4:00 p.m.  
Thurs., 2:00 p.m. to 7:00 p.m.

**Planning Board** - Second Tuesday of the month @ 7:30 p.m.

**Zoning Board of Adjustment** - First Monday of the month @ 7:30 p.m.

**Zoning Officer:**            E. Dale Wilson                      835-2231 evenings

**Health Officer:**            James O'Brien                      835-2349 evenings

**Conservation Commission** - First Thursday of the month @ 7:00 p.m.

### **Fire Department**

Executive Board - First Monday of the month, 7:00 p.m.  
Regular Meeting - Second Monday of the month, 7:00 p.m.  
Ambulance/Rescue Squad - Third Wednesday of the month, 7:00 p.m.  
Drills held on the fourth Monday of the month, 7:00 p.m.

**Library Hours**                      835-6661

Wednesday 12:00 p.m. to 4:00 p.m. & 6:00 p.m. to 8:00 p.m.  
Thursday & Friday, 12:00 p.m. to 6:00 p.m.

**Transfer Station Hours**                      835-2425

Monday and Wednesday, 1:00 p.m. to 4:45 p.m.  
Saturday, 8:00 a.m. to 4:45 p.m.

**Town Highway Garage**                      835-2428

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# **TOWN OFFICIALS** **1998**

James O'Brien	Selectman	Term Expires 1999
Russell L. Ramsey	Selectman	Term Expires 2000
Veronica C. Lafluer	Selectman	Term Expires 2001
Stephen Blake	Moderator	Term Expires 2000
Gloria Seddon	Town Clerk/Tax Collector	Term Expires 2000
Joni Jo Goss	Treasurer	Term Expires 1999
David Crosby	Road Agent	Term Expires 2000
Pamela Morris	Dog Constable	Term Expires 1999
Warren Campbell	Parks Commissioner	Term Expires 1999
Erwin Ward	Police Chief	Appointed
Warren Campbell	Fire Chief	Appointed
		Resigned 11/98
Glen Moore	Fire Chief	Appointed
Kim Kercewich	Forest Fire Warden	Appointed
H. Douglas Bays	Civil Defense Director	Appointed
Julia Cunniff	Librarian	Appointed
E. Dale Wilson	Zoning Officer	Appointed
James O'Brien	Health Officer	Appointed
Marie Bender	Trustee of Trust Funds	Term Expires 1999
Bruce A. Bellows	Trustee of Trust Funds	Term Expires 2000
Reginald Clark	Trustee of Trust Funds	Term Expires 2001
James O'Brien	Fire Commissioner	Term Expires 1999
Carroll E. Hatch	Fire Commissioner	Term Expires 2000
H. Douglas Bays	Fire Commissioner	Term Expires 2001
Bernard Cooper	Library Trustee	Term Expires 1999
Deborah Guerriere	Library Trustee	Term Expires 1999
Suzette Langlois	Library Trustee	Term Expires 2000
Mary Lou Huffling	Library Trustee	Term Expires 2001
Almut Yakovleff	Library Trustee	Term Expires 2001
Ralph Lafluer	Arch Pond Committee	Term Expires 1999
Clifford Clark	Arch Pond Committee	Term Expires 2000
Howard Goss	Arch Pond Committee	Term Expires 2001
Marie King	Supervisor of Checklist	Term Expires 1999
Tina Christie	Supervisor of Checklist	Term Expires 1999
Russell King	Supervisor of Checklist	Term Expires 2000

## Ballot Clerks

Gertrude Putnam	Viola Hatch	Josephine Goss	David Leonard
Peter Rhoades		Planning Board	Term Expires 1999
Cindy Miller		Planning Board	Term Expires 1999
Matt Saxton		Planning Board	Term Expires 2000
Gloria Seddon		Ex-Officio Alternate	Term Expires 2000
Rosemarie Caffrey		Planning Board	Term Expires 2000
Randall F. Rhoades		Alternate	Term Expires 2000
Don Bascom		Planning Board	Term Expires 2001
Julie Steven		Planning Board	Term Expires 2001
David Young	Zoning Board of Adjustment		Term Expires 1999
Harold Binder	Zoning Board of Adjustment		Term Expires 2000
Matt Saxton	Zoning Board of Adjustment		Term Expires 2001
David Fiske	Zoning Board of Adjustment		Term Expires 2001
Richard Minard	Zoning Board of Adjustment		Term Expires 2001
Samuel Sutcliffe	Zoning Board of Adjustment		Term Expires 2001
Ralph Lafluer	Maybell Still Memorial Building Comm.		Term Expires 1999
Dorothy Walker	Maybell Still Memorial Building Comm.		Term Expires 2000
Howard L. Goss	Maybell Still Memorial Building Comm.		Term Expires 2001
Howard Weeks	Conservation Commission		Term Expires 1999
Janis Hall-Fuller	Conservation Commission		Term Expires 2000
Erwin Ward	Vilas Pool Committee		Term Expires 2000
Marie Bender	Cemetery Commission		Term Expires 1999
Bruce Bellows	Cemetery Commission		Term Expires 2000
Reginald Clark	Cemetery Commission		Term Expires 2001
Roberta Young	School Board Member		Term Expires 2001
	Alstead Rep. Fall Mt.		
	Consolidated School Officer		

**STATE OF NEW HAMPSHIRE**  
**TOWN OF ALSTEAD WARRANT**

To the inhabitants of the Town of Alstead in the County of Cheshire, in said State, qualified to vote in Town affairs:

You are hereby notified to meet at the municipal building in said Alstead on Tuesday the 12th day of January, next at 7:00 p.m. for a public hearing on the proposed bond issue for 1999, operating budget and town meeting warrant.

The first session will be held on Tuesday, February 2<sup>nd</sup>, 1999 at 7:00 p.m. for the final explanation, discussion, or amendment, if necessary, of the articles on the warrant.

The final session of the annual Town Meeting will be held at the municipal building on Tuesday the 9<sup>th</sup> day of March, 1999 for the election of town officers and for voting by ballot on all warrant articles. The polls will be open on Tuesday, March 9<sup>th</sup>, from 10:00 a.m. until 7:00 p.m.

Article 1: To choose all necessary Town Officers for the ensuing year.

Article 2: To see if the Town will vote to authorize the selectmen to enter into a seven year lease/purchase agreement at 4.86% interest, for the purpose of leasing a fire truck for the Fire Department, and to raise and appropriate the sum of \$36,108.00 (Thirty Six Thousand One Hundred Eight Dollars) for the first year's payment for that purpose. The total purchase price of \$210,000.00, (Two Hundred Ten Thousand Dollars) after the seven year agreement the total cost to the town would be \$252,756.00 (Two Hundred Fifty Two Thousand, Seven Hundred Fifty Six Dollars).

2/3 Majority Vote Required

This appropriation is in addition to Warrant Article #5, the operating budget article.

Recommended by the Board of Selectmen

Article 3: To see if the Town will vote to raise and appropriate the sum of up to \$51,000.00 (Fifty One Thousand Dollars) for the completion of the renovations on the Spahr building, for future use as town offices, and to authorize the withdrawal of up to \$51,000.00 (Fifty One Thousand Dollars) from the Capital Reserve Fund created for that purpose.

This appropriation will not result in extra taxation.

## Majority vote required

### Recommended by the Board of Selectmen

Article 4: Shall the provisions for voting by official ballot on all issues before the Town of Alstead under RSA 40:13 be limited to election of officers and certain other questions?

3/5 majority vote required

(An affirmative vote would rescind Senate Bill 2)

Article 5: To see if the Town of Alstead will raise and appropriate as an operating budget, not including appropriations by special warrant articles, the amounts set forth on the budget posted with the warrant, for the purposes set forth therein, totaling \$847,578.00? Should this article be defeated the operating budget shall be \$869,005.00, which is the same as last year, with certain adjustments required by previous action of the Town of Alstead, or by law of the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. Twenty Thousand Dollars (\$20,000.00) to be taken from current surplus to be applied to these expenditures.

a. Executive	\$ 35,800.00
b. Election, Registration & Vitals	\$ 25,850.00
c. Financial Administration	\$ 51,250.00
d. Legal Expense	\$ 15,000.00
e. Personnel Administration	\$ 75,500.00
f. Planning and zoning	\$ 5,450.00
g. General Government	\$ 52,650.00
h. Cemeteries	\$ 3,500.00
i. Insurance	\$ 46,000.00
j. Advertising & Regional Assoc.	\$ 2,000.00
k. Police	\$ 53,101.00
l. Ambulance	\$ 16,568.00
m. Fire & Forestry	\$ 49,300.00
n. Emergency Management	\$ 7,400.00
o. Highways and Streets	\$275,000.00
p. Street Lighting	\$ 9,000.00
q. Sanitation/Solid Waste	\$ 60,000.00
r. Pest/Animal Control	\$ 1,900.00
s. Health Agencies/Hospitals/Etc.	\$ 13,000.00
t. Welfare/Direct Assistance	\$ 7,000.00
u. Parks and Recreation	\$ 4,000.00
v. Library	\$ 19,000.00
w. Patriotic Purposes	\$ 200.00



x. Conservation Commission	\$ 500.00
y. Long Term Notes & Bonds	\$ 00
z. Interest L.T.N. & Bonds	\$ 00
aa. Interest on T.A.N.'s	\$ 10,000.00
bb. Other Debt Service	<u>\$ 17,559.00</u>
TOTAL	\$847,578.00

Majority vote required.

Recommended by the Board of Selectmen

Article 6: To see if the Town shall vote to raise and appropriate the sum of \$29,000. (Twenty Nine Thousand Dollars), for the installation of a fuel system for use by town departments. Said fuel system to comply with DES regulations for fuel storage, and to be installed at the Town Barn.

This appropriation is in addition to Warrant Article #5, the operating budget article.

Recommended by the Board of Selectmen

Article 7: To see if the Town will vote to raise and appropriate the sum of \$10,000.00 (Ten Thousand Dollars) for the purchasing of a reconditioned police cruiser and authorize the withdrawal of up to \$5,500.00 (Five Thousand Five Hundred Dollars) from the Capital Reserve Fund created for that purpose. With the balance to come from general taxation.

Majority vote required.

This appropriation is in addition Warrant Article #5, the operating budget.

Recommended by the Board of Selectmen

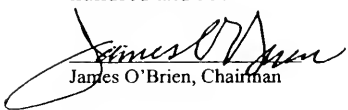
Article 8: To see if the Town will vote to raise and appropriate the sum of \$68,000.00 (Sixty Eight Thousand Dollars) for the purpose of completing the paving of the Gilsum Mine Road.

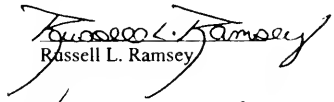
Majority vote required

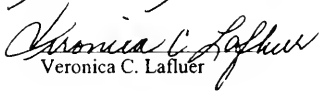
This appropriation is in addition to Warrant Article #5, the operating budget.

Recommended by the Board of Selectmen

Given under our hands and seals this 4<sup>th</sup> day of January, in the year of our Lord nineteen hundred and 99.


  
James O'Brien, Chairman

  
Russell L. Ramsey

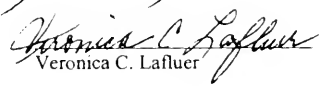
  
Veronica C. Lafluer

Selectmen of Alstead, NH

A true copy of Warrant - Attest

  
James O'Brien, Chairman

  
Russell L. Ramsey

  
Veronica C. Lafluer

Selectmen of Alstead, New Hampshire

1	2	3	4	5	6	7
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	WARR. ART.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	APPROPRIATIONS ENSUING FY (RECOMMENDED)	APPROPRIATIONS ENSUING FY (NOT RECOMMENDED)

GENERAL GOVERNMENT		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4130-4139	Executive		35,800.	33,915.59	37,650.
4140-4149	Election, Reg. & Vital Statistics		25,850.	21,100.29	25,750.
4150-4151	Financial Administration		51,250.	46,808.99	40,550.
4152	Revaluation of Property				
4153	Legal Expense		15,000.	11,198.80	15,000.
4155-4159	Personnel Administration		60,000.	68,822.82	75,500.
4191-4193	Planning & Zoning		6,000.	3,651.61	5,450.
4194	General Government Buildings		50,000.	50,776.99	52,650.
4195	Cemeteries		3,500.	3,500.00	3,500.
4196	Insurance		46,000.	41,191.16	46,000.
4197	Advertising & Regional Assoc.		2,000.	1,935.00	2,000.
4199	Other General Government				

PUBLIC SAFETY		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4210-4214	Police		53,101.	48,540.93	53,101.
4215-4219	Ambulance		16,568.	15,816.30	16,568.
4220-4229	Fire & Forestry		30,250.	29,679.96	49,300.
4240-4249	Building Inspection				
4290-4298	Emergency Management		7,400.	10,092.32	7,400.
4299	Other (Including Communications)				

AIRPORT/AVIATION CENTER		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4301-4309	Airport Operations				

HIGHWAYS & STREETS		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4311	Administration		37,000.	33,273.79	34,100.
4312	Highways & Streets		238,000.	246,618.75	240,900.
4313	Bridges				
4316	Street Lighting		9,000.	9,201.04	9,000.
4319	Other				

SANITATION		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4321	Administration		20,150.	29,206.05	20,150.
4323	Solid Waste Collection		39,850.	32,081.41	39,850.
4324	Solid Waste Disposal				
4325	Solid Waste Clean-up				

1	2	3	4	5	6	7
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	WARR. ART.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	APPROPRIATIONS ENSUING FY (RECOMMENDED)	APPROPRIATIONS ENSUING FY (NOT RECOMMENDED)
<b>SANITATION cont.</b> XXXXXXXX XXXXXXXX XXXXXXXX XXXXXXXX						
4326-4329	Sewage Coll. & Disposal & Other					
<b>WATER DISTRIBUTION &amp; TREATMENT</b> XXXXXXXX XXXXXXXX XXXXXXXX XXXXXXXX						
4331	Administration					
4332	Water Services					
4335-4339	Water Treatment, Conserv. & Other					
<b>ELECTRIC</b> XXXXXXXX XXXXXXXX XXXXXXXX XXXXXXXX						
4351-4352	Admin. and Generation					
4353	Purchase Costs					
4354	Electric Equipment Maintenance					
4359	Other Electric Costs					
<b>HEALTH</b> XXXXXXXX XXXXXXXX XXXXXXXX XXXXXXXX						
4411	Administration		1,900.	1,850.00	1,900.	
4414	Pest Control		12,000.	12,043.99	13,000.	
4415-4419	Health Agencies & Hosp. & Other					
<b>WELFARE</b> XXXXXXXX XXXXXXXX XXXXXXXX XXXXXXXX						
4441-4442	Administration & Direct Assist.		7,000.	4,053.74	7,000.	
4444	Intergovernmental Welfare Payments					
4445-4449	Vendor Payments & Other					
<b>CULTURE &amp; RECREATION</b> XXXXXXXX XXXXXXXX XXXXXXXX XXXXXXXX						
4520-4529	Parks & Recreation		5,000.	6,302.10	4,000.	
4550-4559	Library		9,000.	9,000.00	19,000.	
4583	Patriotic Purposes		200.	200.00	200.	
4589	Other Culture & Recreation					
<b>CONSERVATION</b> XXXXXXXX XXXXXXXX XXXXXXXX XXXXXXXX						
4611-4612	Admin. & Purch. of Nat. Resources		500.	464.00	500.	
4619	Other Conservation					
4631-4632	REDEVELOPMNT & HOUSING					
4651-4659	ECONOMIC DEVELOPMENT					
<b>DEBT SERVICE</b> XXXXXXXX XXXXXXXX XXXXXXXX XXXXXXXX						
4711	Princ.- Long Term Bonds & Notes		57,667.00	57,666.68		
4721	Interest-Long Term Bonds & Notes		3,460.00	3,516.89		
4723	Int. on Tax Anticipation Notes		8,000.00	5,560.89	10,000.00	

1	2	3	4	5	6	7
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	WARR. ART.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	APPROPRIATIONS ENSUING FY (RECOMMENDED)	APPROPRIATIONS ENSUING FY (NOT RECOMMENDED)

DEBT SERVICE cont.

4790-4799	Other Debt Service		17,559.00	15,553.83	17,559.00	
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CAPITAL OUTLAY

4901	Land					
4902	Machinery, Vehicles & Equipment					
4903	Buildings					
4909	Improvements Other Than Bldgs.					

OPERATING TRANSFERS OUT

4912	To Special Revenue Fund					
4913	To Capital Projects Fund					
4914	To Enterprise Fund					
	Sewer-					
	Water-					
	Electric-					
	Airport-					
4915	To Capital Reserve Fund					
4916	To Exp.Tr.Fund-except #4917					
4917	To Health Maint. Trust Funds					
4918	To Nonexpendable Trust Funds					
4919	To Agency Funds					
SUBTOTAL 1			869,005.00	855,603.92	847,578.00	

If you have a line item of appropriations from more than one warrant article, please use the space below to identify the make-up of the the line total for the ensuing year.

Acct. #	Warr. Art. #	Amount	Acct. #	Warr. Art. #	Amount

**"SPECIAL WARRANT ARTICLES"**

Special warrant articles are defined in RSA 32:3.VI, as appropriations 1) in petitioned warrant articles; 2) appropriations raised by bonds or notes; 3) appropriation to a separate fund created pursuant to law, such as capital reserve funds or trust funds; 4) an appropriation designated on the warrant as a special article or as a nonlapsing or nontransferable article.

1	2	3	4	5	6	7
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3.V)	WARR. ART.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	APPROPRIATIONS ENSUING FY (RECOMMENDED)	APPROPRIATIONS ENSUING FY (NOT RECOMMENDED)
	Fire Truck	2			36,108.00	
SUBTOTAL 2 RECOMMENDED			XXXXXXXXXX	XXXXXXXXXX	36,108.00	XXXXXXXXXX

**"INDIVIDUAL WARRANT ARTICLES"**

Individual warrant articles are not necessarily the same as "special warrant articles". Individual warrant articles might be negotiated cost items for labor agreements or items of a one time nature you wish to address individually.

1	2	3	4	5	6	7
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3.V)	WARR. ART.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	APPROPRIATIONS ENSUING FY (RECOMMENDED)	APPROPRIATIONS ENSUING FY (NOT RECOMMENDED)
	Spahr Bldg. Renov.	9/2	35,000.00	31,568.22	51,000.00	
	Fuel System	6			29,000.00	
	Recond. cruiser	7			10,000.00	
	Paving Gilsum Rd	4/B	41,208.00	41,208.00	68,000.00	
SUBTOTAL 3 RECOMMENDED			XXXXXXXXXX	XXXXXXXXXX	158,000.00	XXXXXXXXXX

1	2	3	4	5	6
Acct.#	SOURCE OF REVENUE	WARR. ART.#	Estimated Revenues Prior Year	Actual Revenues Prior Year	ESTIMATED REVENUES ENSUING YEAR
TAXES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3120	Land Use Change Taxes		3,000.	1,165.00	2,000.00
3180	Resident Taxes				
3185	Timber Taxes		12,000.	25,428.61	15,000.
3186	Payment in Lieu of Taxes				
3189	Other Taxes				
3190	Interest & Penalties on Delinquent Taxes		48,000.	46,754.86	40,000.00
	Inventory Penalties				
	Excavation Tax (\$.02 cents per cu yd)				
	Excavation Activity Tax				
LICENSES, PERMITS & FEES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3210	Business Licenses & Permits		2,000.	1,248.00	1,500.
3220	Motor Vehicle Permit Fees		155,000.	181,623.00	155,000.
3230	Building Permits				
3290	Other Licenses, Permits & Fees				
3311-3319	FROM FEDERAL GOVERNMENT				
FROM STATE			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3351	Shared Revenues		50,000.	57,034.10	50,000.
3352	Meals & Rooms Tax Distribution		18,500.	26,190.52	18,500.
3353	Highway Block Grant		67,300.	67,300.20	67,544.77
3354	Water Pollution Grant				
3355	Housing & Community Development				
3356	State & Federal Forest Land Reimbursement		8.	4.11	4.00
3357	Flood Control Reimbursement				
3359	Other (Including Railroad Tax)				
3379	FROM OTHER GOVERNMENTS				
CHARGES FOR SERVICES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3401-3406	Income from Departments		3,000.	17,760.61	3,000.
3409	Other Charges				
MISCELLANEOUS REVENUES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3501	Sale of Municipal Property				
3502	Interest on Investments		6,000.	6,830.44	6,000.
3503-3509	Other Langdon School Reimb				14,000.

1	2	3	4	5	6
Acct.#	SOURCE OF REVENUE	WARR. ART.#	Estimated Revenues Prior Year	Actual Revenues Prior Year	ESTIMATED REVENUES ENSUING YEAR

INTERFUND OPERATING TRANSFERS IN			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3912	From Special Revenue Funds		4,500.		
3913	From Capital Projects Funds				
3914	From Enterprise Funds				
	Sewer - (Offset)				
	Water - (Offset)				
	Electric - (Offset)				
	Airport - (Offset)				
3915	From Capital Reserve Funds	3	35,000.00	35,000.00	51,000.00
3916	From Trust & Agency Funds				

OTHER FINANCING SOURCES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3934	Proc. from Long Term Bonds & Notes				
	Amts VOTED From F/B ("Surplus")		40,000.	40,000.	
	Fund Balance ("Surplus") to Reduce Taxes		20,000.	43,932.	
TOTAL ESTIMATED REVENUE & CREDITS			511,705.16	606,547.21	493,548.77

"BUDGET SUMMARY"
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SUBTOTAL 1 Appropriations Recommended (from page 4)	847,578.00
SUBTOTAL 2 Special Warrant Articles Recommended (from page 5)	36,108.00
SUBTOTAL 3 "Individual" Warrant Articles Recommended (from page 5)	158,000.00
TOTAL Appropriations Recommended	1,041,686.00
Less: Amount of Estimated Revenues & Credits (from above, column 6)	493,548.77
Estimated Amount of Taxes to be Raised	548,137.23



# INVENTORY OF PROPERTY VALUES

	1997	1998
LAND	\$12,755,523.	\$25,010,400.
BUILDINGS	\$28,060,351.	\$53,249,700.
PUBLIC UTILITIES	\$546,350.	\$1,407,700.
LESS ELDERLY & BLIND EXEMPTIONS	\$40,000.	\$40,000.
NET ASSESSED VALUATION	\$38,038,864.	\$75,718,224.
TAXES COMMITTED TO TAX COLLECTOR		
TOWN PROPERTY TAXES ASSESSED	\$2,504,424.	\$2,515,359.
LESS WAR SERVICE CREDIT	\$8,900.	\$9,900.
NET PROPERTY TAX COMMITMENT	\$2,495,524.	\$2,506,231.
TAX RATE	\$65.92	\$33.22
NET SCHOOL APPROPRIATION	\$1,835,966.	\$1,831,471.
COUNTY TAX ASSESSMENT	\$182,949.	\$161,208.

## SCHEDULE OF TOWN EQUIPMENT

TOWN HALL/OFFICES FURNITURE & EQUIPMENT	\$37,000.
LIBRARY FURNITURE & EQUIPMENT	\$30,000.
POLICE DEPT. FURNITURE & EQUIPMENT	\$37,000.
FIRE DEPARTMENT EQUIPMENT	\$202,050.
PARK EQUIPMENT	\$8,000.
CEMETERY EQUIPMENT	\$7,000.
HIGHWAY DEPARTMENT EQUIPMENT	\$368,000.

**TOWN OF ALSTEAD  
INVENTORY OF TOWN PROPERTY**

MAP	LOT	LAND VALUE	BUILDING VALUE	TOTAL VALUE	IDENTIFICATION/ LOCATION
10	08-0A	14,400.		14,400.	Parking lot across Vilas Pool
11	01	25,900.	119,200.	145,100.	Town Hall/Center Fire Station
11	22	28,800.	217,000.	245,800.	Shedd Porter Memorial Library
11	91	12,900.	15,600.	28,500.	Transfer Station
11	101	25,900.	70,200.	96,100.	Maybelle Still Historical Society Bldg.
11	130	6,400.		6,400.	Old Masonic Lot - entrance to Millot Green
11	135	25,200.	4,700.	29,900.	Millot Green park
18	8	16,000.		16,000.	Arch Pond
18	10	20,000.		20,000.	Arch Pond
18	11	20,000.		20,000.	Arch Pond
18	12	20,000.		20,000.	Arch Pond
18	13	20,000.		20,000.	Arch Pond
18	14	20,100.		20,100.	Arch Pond
18	15	20,100.		20,100.	Arch Pond
18	37	20,000.		20,000.	Arch Pond
18	42	80,000.		80,000.	Arch Pond
21	12	55,000.	118,400.	173,400.	Highway Building
25	2	800.		800.	Off Hill Road
11	118	8,700.		8,700.	Pleasant St.
30	15	1,500.		1,500.	Warren Monument
30	22	57,600.		57,600.	Lake Warren Boat Landing (State controlled)
31	10A	4,800.		4,800.	West Side East Alstead Common
31	22	14,000.		14,000.	East Side East Alstead Common
34	19A	2,700.		2,700.	Shadowland lot
40	4C	1,500.		1,500.	Pratt Road turnaround
11	23	6,100.		6,100.	Parking area, corner Rte. 123 & River St.
11	134	25,000.	48,300.	73,300.	Spahr building
10	8	22,100.	257,300.	279,400.	Vilas Pool
61	1	94,900.		94,900.	Wellman Pond Conservation Area
31	18	6,700.	143,200.	149,900.	East Alstead Fire Station

## **1998 Annual Report Alstead Board of Selectmen**

The Alstead Board of Selectmen organized for the 1998 year appointing James O'Brien as Chairman. Presently your Board consists of James O'Brien, Russell L. Ramsey and Veronica C. Lafluer.

Many issues were brought before the Board at their regular weekly meetings. As required by law, public hearings were properly held in conjunction with the annual town meeting vote.

In the spring of 1998 the Alstead Police Department had a personnel change. Officer David Peltier resigned from the Alstead Police Department. Officer Ernest Bashaw was appointed by the Board to fill the vacancy created. At this time we would like to thank everyone involved, Chief Erwin Ward for his assistance and guidance, Officer Ernie Bashaw and Officer David Peltier.

Progress has been made with 9-1-1 implementation. Signs have been erected at all pertinent locations. During the month of July Chief Erwin Ward, Chief Warren Campbell, Officer Ernie Bashaw and a work crew from the State spent time locating houses on the 9-1-1 map. The State will now make corrections to the map and assign numbers to the house locations. As of this writing, it's anticipated that this project will be complete shortly after the town meeting.

The Vilas Pool Committee was reactivated with Chief Erwin Ward, Bradley and Kitty Kmiec being appointed to the Committee. Considerable work has been done at Vilas Pool in maintaining the grounds, along with dredging the pool. The "big dig" occurred during the month of August, and was a source of entertainment for many residents watching the big loaders dig out years of silt collection. Unfortunately, as with most work in NH waterways, several problems developed with the DES and numerous meetings were held in an attempt to rectify the problems. There seems to be some problems with the DES in regards to our excavation of the pool. Your Selectmen and Town Attorney have been in contact with the State and we are trying to rectify the problem. At this time we would like to thank everyone involved in providing assistance with Vilas Pool.

The Board of Selectmen and individual department heads met on a regular basis with the Alstead Planning Board to assist in developing a comprehensive Capital Improvement Plan. Once again, we want to thank everyone involved for their participation.

The towns radio communication tower was re-wired, as approved by voters in 1996. Unfortunately the new wire leading to the tower was vandalized during the early summer

of 1998 with considerable damage. The damage has been repaired and the insurance company has reimbursed the town for the damage, less the towns deductible.

Considerable meetings were held with Assessors and Attorneys concerning the litigation the town is involved with over the revaluation of taxable property. This litigation remains pending. As most of you are aware, the New Hampshire Department of Revenue Administration has been in the town during the summer of 1998 to arrive at new assessments for taxable property. Unfortunately, several problems arose with converting two major software data bases into one. This delayed the rate setting and sending of the bills. The second issue 1998 tax bill reflected the new assessments, with the new tax rate. We would like to express our thanks for everyones patience in this matter.

Meetings were held with the NH Department of Environmental Services for guidance in updating the Emergency Action Plan for the Vilas dam.

With proper voter approval, work has been started on the renovation of the Spahr building for future town offices. Originally, at the public hearing held January 17<sup>th</sup>, 1997, the Board had requested voter authorization to spend up to \$85,000.00 of the Capital Reserve Fund established for this purpose. By law, voters were allowed to amend that article and did, giving the Board authorization to spend up to \$35,000.00. Shortly after the town meeting vote, the Board was informed by the Building Committee that this project could not be accomplished for \$35,000.00. The Board voted to begin work on the project, going as far as the appropriation would allow. For this reason, we are seeking authorization for the balance of the fund to complete the project.

Board members were provided with monthly detailed trial balance reports, and regularly reviewed all department expenditures and incoming revenues. Great attention has been paid to department expenditures. We realize the Highway Department and Emergency Management accounts have gone over budget. The Highway Department was faced with vehicle repairs which were necessary. The Emergency Management account was faced with repairing the radio communications tower cables. The insurance check cannot be credited directly to that account, but does show on the revenue side of the accounts.

Once again the Alstead Fire Department is seeking voter approval to purchase a new fire truck. Due to the increasing costly repairs on our older equipment, and the need to have dependable fire equipment, this Board once again recommends passage of this article. Your vote in the affirmative on Article 2 would be appreciated.

Fire Chief Warren Campbell retired in November of 1998, the Fire Commissioners appointed Glenn Moore as Acting Fire Chief. At this time we would like to thank Warren Campbell for his years of service as Fire Chief for our town.

Late in the year the Board was informed of a school funding error, dating from 1994 to the present where some Langdon students were charged to Alstead in error. This error stemmed from both towns sharing a zip code. School administration has instituted corrective measures, and arrangements have been made for Langdon to reimburse Alstead for the money spent in error. Fortunately for us, this resulted in a lower tax rate this year.

Also this year you will notice a warrant article on the election of officers and other boards. This article, if passed, would repeal Senate Bill 2 (the voting of all items by official ballot). This article was placed on the warrant by the Board of Selectmen. The feelings of many who attended meetings to express their feelings miss the "old fashion" way of town meetings with open forum discussion.

At this time we would like to thank all of the Alstead town employees, boards, and committees who have contributed in many way to the operation of the town. Without their help each and every day there is not much that the Board of Selectmen, or your Town, could accomplish.

Alstead Board of Selectmen

James O'Brien, Chairman  
Russell L. Ramsey  
Veronica C. Lafluer

TOWN OF ALSTEAD,  
NEW HAMPSHIRE

FINANCIAL STATEMENTS  
AND SUPPLEMENTAL SCHEDULES

DECEMBER 31, 1998

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## PLODZIK & SANDERSON

*Professional Association/Accountants & Auditors*

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX-224-1380

### *INDEPENDENT AUDITOR'S REPORT*

To the Members of the  
Board of Selectmen  
Town of Alstead  
Alstead, New Hampshire

We have audited the accompanying general purpose financial statements of the Town of Alstead as of and for the year ended December 31, 1998 as listed in the table of contents. These general purpose financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

Except as discussed in the following paragraphs, we conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Government Accounting Standards Board Technical Bulletin 98-1, *Disclosures about Year 2000 Issues*, requires disclosure of certain matters regarding the year 2000 issue. The Town of Alstead has included such disclosures in Note 6B. Because of the unprecedented nature of the year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Accordingly, insufficient audit evidence exists to support the Town of Alstead's disclosures with respect to the year 2000 issue made in Note 6B. Further we do not provide assurance that the Town of Alstead is or will be year 2000 ready, that the Town of Alstead's year 2000 remediation efforts will be successful in whole or in part, or that parties with which the Town of Alstead does business will be year 2000 ready.

The general purpose financial statements referred to above do not include the general fixed assets account group which should be included in order to conform with generally accepted accounting principles. As is the case with most municipal entities in the State of New Hampshire, the Town of Alstead has not maintained historical cost records of its fixed assets. The amount that should be recorded in the general fixed assets account group is not known.

*Town of Alstead*  
*Independent Auditor's Report*

In our opinion, except for the effect on the financial statements of the omission described in the preceding paragraph, along with the effects of such adjustments, if any, as might have been determined to be necessary had we been able to examine evidence regarding year 2000 disclosures, as noted above, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Alstead, as of December 31, 1998, and the results of its operations and the cash flows of its nonexpendable trust funds for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements of the Town of Alstead taken as a whole. The combining and individual fund financial statements listed as schedules in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of Alstead. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

*Plodzik & Sanderson*  
*Professional Association*

January 26, 1999

*GENERAL PURPOSE*  
*FINANCIAL STATEMENTS*

**EXHIBIT A**  
**TOWN OF ALSTEAD, NEW HAMPSHIRE**  
**Combined Balance Sheet**  
**All Fund Types and Account Group**  
**December 31, 1998**

	<u>Governmental</u> <u>Fund Types</u>		<u>Fiduciary</u> <u>Fund Types</u>	<u>Account Group</u> <u>General</u>	<u>Total</u> <u>(Memorandum</u>
	<u>General</u>	<u>Special</u> <u>Revenue</u>	<u>Trust and</u> <u>Agency</u>	<u>Long-Term</u> <u>Debt</u>	<u>Only)</u>
<b><u>ASSETS AND OTHER DEBITS</u></b>					
<b>Assets</b>					
Cash and Equivalents	\$ 544,960	\$ 44,459	\$ 1,737	\$	\$ 591,156
Investments		11,263	528,138		539,401
<b>Receivables (Net of</b>					
<b><u>Allowances For Uncollectibles)</u></b>					
Taxes	1,193,634				1,193,634
Accounts	14,214	4,814			19,028
Special Assessments	6,808				6,808
Other			68,370		68,370
Interfund Receivable		17,232	269		17,501
Prepaid Items	13,861				13,861
<b>Other Debits</b>					
Amount to be Provided for					
Retirement of General Long-Term Debt				16,565	16,565
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b><u>\$ 1,773,477</u></b>	<b><u>\$ 77,768</u></b>	<b><u>\$ 598,514</u></b>	<b><u>\$ 16,565</u></b>	<b><u>\$ 2,466,324</u></b>
<b><u>LIABILITIES AND EQUITY</u></b>					
<b>Liabilities</b>					
Accounts Payable	\$ 5,091	\$	\$	\$	\$ 5,091
Accrued Interest Payable	2,411				2,411
Accrued Payroll and Benefits	2,452				2,452
Intergovernmental Payable	949,680		608		950,288
Interfund Payable	17,232		269		17,501
Deferred Revenues	5,102				5,102
Tax Anticipation Notes Payable	500,000				500,000
Deferred Compensation Benefits Payable			68,370		68,370
Capital Leases Payable				16,565	16,565
Total Liabilities	<u>1,481,968</u>		<u>69,247</u>	<u>16,565</u>	<u>1,567,780</u>
<b>Equity</b>					
<b><u>Fund Balances</u></b>					
Reserved For Endowments			363,340		363,340
Reserved For Encumbrances	3,432				3,432
Reserved For Special Purposes			165,927		165,927
<b><u>Unreserved</u></b>					
Designated For Special Purposes		77,768			77,768
Undesignated	<u>288,077</u>				<u>288,077</u>
Total Equity	<u>291,509</u>	<u>77,768</u>	<u>529,267</u>		<u>898,544</u>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b><u>\$ 1,773,477</u></b>	<b><u>\$ 77,768</u></b>	<b><u>\$ 598,514</u></b>	<b><u>\$ 16,565</u></b>	<b><u>\$ 2,466,324</u></b>

The notes to financial statements are an integral part of this statement.

**EXHIBIT B**  
**TOWN OF ALSTEAD, NEW HAMPSHIRE**  
*Combined Statement of Revenues, Expenditures and Changes in Fund Balances*  
*All Governmental Fund Types and Expendable Trust Funds*  
*For the Fiscal Year Ended December 31, 1998*

	<u>Governmental Fund Types</u>		<u>Fiduciary Fund Type</u>	<u>Total (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Expendable Trust</u>	
<b>Revenues</b>				
Taxes	\$ 2,570,995	\$	\$	\$ 2,570,995
Licenses and Permits	185,968			185,968
Intergovernmental	150,569			150,569
Charges for Services	7,020	6,730		13,750
Miscellaneous	74,026	26,300	8,496	108,822
<b>Other Financing Sources</b>				
Operating Transfers In	<u>35,000</u>	<u>10,096</u>		<u>45,096</u>
<b>Total Revenues and Other Financing Sources</b>	<u>3,023,578</u>	<u>43,126</u>	<u>8,496</u>	<u>3,075,200</u>
<b>Expenditures</b>				
<b>Current</b>				
General Government	288,115			288,115
Public Safety	103,622			103,622
Highways and Streets	280,763			280,763
Sanitation	63,671	208		63,879
Health	12,610			12,610
Welfare	4,054			4,054
Culture and Recreation	6,502	33,406		39,908
Conservation	464	934		1,398
Debt Service	86,710			86,710
Capital Outlay	78,776			78,776
Intergovernmental	2,031,868			2,031,868
<b>Other Financing Uses</b>				
Operating Transfers Out	<u>9,000</u>		<u>35,000</u>	<u>44,000</u>
<b>Total Expenditures and Other Financing Uses</b>	<u>2,966,155</u>	<u>34,548</u>	<u>35,000</u>	<u>3,035,703</u>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	57,423	8,578	(26,504)	39,497
<b>Fund Balances - January 1</b>	<u>234,086</u>	<u>69,190</u>	<u>153,984</u>	<u>457,260</u>
<b>Fund Balances - December 31</b>	<u>\$ 291,509</u>	<u>\$ 77,768</u>	<u>\$ 127,480</u>	<u>\$ 496,757</u>

The notes to financial statements are an integral part of this statement.

**EXHIBIT C**  
**TOWN OF ALSTEAD, NEW HAMPSHIRE**  
*Combined Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Budget and Actual (Budgetary Basis)*  
*General and Special Revenue Funds*  
*For the Fiscal Year Ended December 31, 1998*

	<u>General Fund</u>		Variance
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u> <u>(Unfavorable)</u>
<b><u>Revenues</u></b>			
Taxes	\$ 2,521,192	\$ 2,570,995	\$ 49,803
Licenses and Permits	162,237	185,968	23,731
Intergovernmental	149,932	150,143	211
Charges for Services	555	7,020	6,465
Miscellaneous	43,913	74,026	30,113
<b><u>Other Financing Sources</u></b>			
Operating Transfers In	<u>35,000</u>	<u>35,000</u>	<u>          </u>
<b><u>Total Revenues and</u></b>			
<b><u>Other Financing Sources</u></b>	<u>2,912,829</u>	<u>3,023,152</u>	<u>110,323</u>
<b><u>Expenditures</u></b>			
<b><u>Current</u></b>			
General Government	315,400	288,115	27,285
Public Safety	107,319	103,196	4,123
Highways and Streets	284,000	280,763	3,237
Sanitation	53,680	63,671	(9,991)
Health	13,900	12,610	1,290
Welfare	7,000	4,054	2,946
Culture and Recreation	5,200	6,502	(1,302)
Conservation	500	464	36
Debt Service	86,686	86,710	(24)
Capital Outlay	82,208	82,208	
Intergovernmental	2,031,868	2,031,868	
<b><u>Other Financing Uses</u></b>			
Operating Transfers Out	<u>9,000</u>	<u>9,000</u>	<u>          </u>
<b><u>Total Expenditures and</u></b>			
<b><u>Other Financing Uses</u></b>	<u>2,996,761</u>	<u>2,969,161</u>	<u>27,600</u>
<b><u>Excess (Deficiency) of Revenues and</u></b>			
<b><u>Other Financing Sources Over (Under)</u></b>			
<b><u>Expenditures and Other Financing Uses</u></b>	<u>\$ (83,932)</u>	53,991	<u>\$ 137,923</u>
<b><u>Unreserved Fund Balances - January 1</u></b>		<u>234,086</u>	
<b><u>Unreserved Fund Balances - December 31</u></b>		<u>\$ 288,077</u>	

Annually Budgeted Special Revenue Funds			Totals (Memorandum Only)		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$	\$	\$	\$ 2,521,192	\$ 2,570,995	\$ 49,803
			162,237	185,968	23,731
			149,932	150,143	211
6,320	6,730	410	6,875	13,750	6,875
	9,471	9,471	43,913	83,497	39,584
<u>9,000</u>	<u>10,096</u>	<u>1,096</u>	<u>44,000</u>	<u>45,096</u>	<u>1,096</u>
<u>15,320</u>	<u>26,297</u>	<u>10,977</u>	<u>2,928,149</u>	<u>3,049,449</u>	<u>121,300</u>
			315,400	288,115	27,285
			107,319	103,196	4,123
			284,000	280,763	3,237
6,320	208	6,112	60,000	63,879	(3,879)
			13,900	12,610	1,290
			7,000	4,054	2,946
9,000	19,186	(10,186)	14,200	25,688	(11,488)
			500	464	36
			86,686	86,710	(24)
			82,208	82,208	
			2,031,868	2,031,868	
<u>          </u>	<u>          </u>	<u>          </u>	<u>9,000</u>	<u>9,000</u>	<u>          </u>
<u>15,320</u>	<u>19,394</u>	<u>(4,074)</u>	<u>3,012,081</u>	<u>2,988,555</u>	<u>23,526</u>
<u>\$ -0-</u>	6,903	<u>\$ 6,903</u>	<u>\$ (83,932)</u>	60,894	<u>\$ 144,826</u>
	<u>35,959</u>			<u>270,045</u>	
	<u>\$ 42,862</u>			<u>\$ 330,939</u>	

The notes to financial statements are an integral part of this statement.

5A

*EXHIBIT D*  
*TOWN OF ALSTEAD, NEW HAMPSHIRE*  
*Statement of Revenues, Expenses and Changes in Fund Balance*  
*All Nonexpendable Trust Funds*  
*For the Fiscal Year Ended December 31, 1998*

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	Fiduciary <u>Fund Type</u> Nonexpendable <u>Trust Funds</u>
<u>Operating Revenues</u>	
New Funds	\$ 900
Interest and Dividends	9,303
Increase in Fair Value	<u>53,516</u>
<u>Total Operating Revenues</u>	<u>63,719</u>
<u>Operating Expenses</u>	
Operating Transfers Out	1,096
Trust Income Distributions	<u>6,410</u>
<u>Total Operating Expenses</u>	<u>7,506</u>
<u>Operating Income</u>	56,213
<u>Fund Balance - January 1</u> (As Restated - See Note 7)	<u>345,574</u>
<u>Fund Balance - December 31</u>	<u>\$ 401,787</u>

The notes to financial statements are an integral part of this statement.



*EXHIBIT E*  
*TOWN OF ALSTEAD, NEW HAMPSHIRE*  
*Statement of Cash Flows*  
*All Nonexpendable Trust Funds*  
*For the Fiscal Year Ended December 31, 1998*

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	Fiduciary <u>Fund Type</u> Nonexpendable <u>Trust Funds</u>
<u>Cash Flows From Operating Activities</u>	
Interest and Dividends Received	\$ 9,303
New Funds Received	900
Trust Income Distributions	(6,410)
Operating Transfers Out - To Other Funds	<u>(1,026)</u>
<u>Net Cash Provided by Operating Activities</u>	2,697
<u>Cash Flows From Investing Activities</u>	
Purchase of Investment Securities	<u>(3,391)</u>
<u>Net Increase (Decrease) in Cash</u>	(694)
<u>Cash - January 1</u>	<u>2,431</u>
<u>Cash - December 31</u>	<u><u>\$ 1,737</u></u>

*Reconciliation of Operating Income to Net  
Cash Provided by Operating Activities*

<u>Operating Income</u>	\$ 56,213
<u>Adjustments to Reconcile Operating Income to Net</u>	
<u>Cash Provided (Used) by Operating Activities</u>	
(Increase) in Fair Value	<u>(53,516)</u>
<u>Net Cash Provided by Operating Activities</u>	<u><u>\$ 2,697</u></u>

The notes to financial statements are an integral part of this statement.

*TOWN OF ALSTEAD, NEW HAMPSHIRE*

*NOTES TO FINANCIAL STATEMENTS*

*DECEMBER 31, 1998*

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Financial Reporting Entity**

The Town of Alstead, New Hampshire, is a municipal corporation governed by an elected 3-member Board of Selectmen. As required by generally accepted accounting principles, these financial statements present the Town of Alstead (primary government), and its component units. Component units are organizations for which the primary government is financially accountable or for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Based on the foregoing criteria, no other organizations are included in the Town's financial reporting entity.

**B. Basis of Presentation - Fund Accounting**

The accounts of the Town are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures/expenses, as appropriate. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the Town:

*Governmental Fund Types*

**General Fund** - The General Fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

**Special Revenue Funds** - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action.

*Fiduciary Fund Types*

**Fiduciary Fund Types** - These funds account for assets held by the Town as a trustee or agent for individuals and other units of governments. This fund type includes Nonexpendable Trust Funds, Expendable Trust Funds and Agency Funds.

*Account Groups*

Account groups are not "funds." They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations. The Town uses the following account groups:

*TOWN OF ALSTEAD, NEW HAMPSHIRE*

*NOTES TO FINANCIAL STATEMENTS*

*DECEMBER 31, 1998*

**General Fixed Assets Account Group** - General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the fund making the expenditure. These expenditures are required to be capitalized at historical cost in a General Fixed Asset Account Group for accountability purposes. In accordance with the practices followed by most other municipal entities in the State, the Town does not maintain such a record of its general fixed assets and, accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report.

**General Long-Term Debt Account Group** - This account group is established to account for all long-term debt of the Town.

**C. Measurement Focus/Basis of Accounting**

Governmental, Expendable Trust and Agency Funds use the modified accrual basis of accounting. Under this method, revenues are recognized in the accounting period in which they become both available and measurable (flow of current financial resources measurement focus). Licenses and permits, fines and forfeits, and miscellaneous revenues are recorded as revenues when received in cash. General taxes, intergovernmental revenues, charges for services, and investment earnings are recorded when earned (when they are measurable and available). Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except expenditures for debt service, prepayments, and other long-term obligations, which are recognized when due.

All Nonexpendable Trust Funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred (flow of economic resources measurement focus).

**D. Budgetary Accounting**

*General Budget Policies*

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. At its annual meeting, the Town adopts a budget for the current year for the General, Shedd Porter Memorial Library and Transfer Station Funds. Except as reconciled below, budgets are adopted on a basis consistent with generally accepted accounting principles.

Management may transfer appropriations between operating categories as they deem necessary, but expenditures may not legally exceed budgeted appropriations in total. All annual appropriations lapse at year-end unless encumbered.

*TOWN OF ALSTEAD, NEW HAMPSHIRE*

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State statutes require balanced budgets, but provide for the use of beginning unreserved fund balance to achieve that end. In the fiscal year 1998, \$83,932 of the beginning General Fund fund balance was applied for this purpose.

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures and are therefore reported as part of the fund balance at December 31 and are carried forward to supplement appropriations of the subsequent year.

Amounts recorded as budgetary expenditures in the Combined Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General and Special Revenue Funds (Exhibit C) are presented on the basis budgeted by the Town. The amounts differ from those reported in conformity with generally accepted accounting principles in the Combined Statement of Revenues, Expenditures and Changes in Fund Balances for All Governmental and Expendable Trust Funds (Exhibit B) as follows:

	<u>General</u>	<u>Special Revenue</u>
<u>Expenditures and Other Financing Uses</u>		
Per Exhibit C (Budgetary Basis)	\$ 2,969,161	\$ 19,394
<u>Adjustments</u>		
<u>Basis Difference</u>		
Encumbrances - December 31, 1998	(3,432)	
Retirement Contributions Paid by State of New Hampshire	426	
<u>Entity Difference</u>		
<u>Unbudgeted Funds</u>		
Vilas Pool		14,145
Arch Pond Committee		75
Conservation Commission		934
		<hr/>
Per Exhibit B (GAAP Basis)	<u>\$ 2,966,155</u>	<u>\$ 34,548</u>

1. Assets, Liabilities and Fund Equity

*Cash and Investments*

The Town Treasurer is required by State statute to have custody of all monies belonging to the Town and shall pay out the same only upon orders of the selectmen. The Town Treasurer shall deposit all such monies in solvent banks in the state or in participation units in the public deposit investment pool established pursuant to RSA 383:22. Funds may be deposited in banks outside the state if such banks pledge and deliver to the state treasurer as collateral security for such deposits in value at least equal to the amount of the deposit in each case.

*TOWN OF ALSTEAD, NEW HAMPSHIRE*

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State statutes authorize the Treasurer, with the approval of the selectmen, to invest excess funds in obligations of the United States government, in the public deposit investment pool established pursuant to RSA 383:22, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire or in certificates of deposits and repurchase agreements of banks incorporated under the laws of the State of New Hampshire or in banks recognized by the State Treasurer. Any person who directly or indirectly receives any such funds or monies for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the town. Only securities defined by the banking commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral.

The Town participates in the New Hampshire Public Deposit Investment Pool established in accordance with NH RSA 383:22-24. Based on GASB Statement No. 3, investments with the Pool are considered to be unclassified. At this time, the Pool's investments are limited to short-term U.S. Treasury and U.S. Government Agency obligations, State of New Hampshire municipal obligations, certificates of deposit from A1/P1-rated banks, money market mutual funds (maximum of 20% of portfolio), overnight to 30-day repurchase agreements and reverse overnight repurchase agreements with primary dealers or dealer banks. Under the terms of GASB Statement #31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, the Pool is considered to be a **2a7-like pool** which means that it has a policy that it will, and does operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940. This rule allows SEC-registered mutual funds to use amortized cost rather than market value to report net assets to compute share prices if certain conditions are met. Therefore, the Town reports its investment in the Pool at amortized cost which would equal the Pool's share price.

Investments are stated at fair value as of the balance sheet date. The fair value is based on the quoted market price for all investments.

The Trustees of Trust Funds file annual reports with the New Hampshire Attorney General.

The net increase in the fair value of investments during fiscal year 1998 was \$53,516. This amount takes into account all changes in fair value (including purchases and sales) that occurred during the year. The unrealized gain on investments held at year-end was \$245,780.

*Receivables*

Revenues for the most part are recorded when received, except for the following items for which receivables have been recorded:

- a. Tax revenue is recorded when a warrant for collection is committed to the Tax Collector. However, any taxes where there is a doubt as to collection have been reserved. In addition, a portion of the current uncollected balance for which a potential exists of abatement and/or tax deedings have also been reserved. This reserve totals \$77,826 at December 31, 1998.

## *TOWN OF ALSTEAD, NEW HAMPSHIRE*

### *NOTES TO FINANCIAL STATEMENTS*

*DECEMBER 31, 1998*

The National Council on Governmental Accounting (NCGA), Interpretation 3, *Revenue Recognition - Property Taxes*, requires that if property taxes are not collected within 60 days after year end, the revenue is not considered an "available spendable resource" and should be deferred. An exception to the general "60-day rule" is allowed in unusual circumstances. The Town has consistently recorded the property tax revenue when levied without deferral in accordance with the "60-day rule." Since this practice of recording the property tax revenue when levied is widely recognized as being generally accepted as the prevalent practice in New Hampshire, the Town believes that such practice is a knowledgeable application of the NCGA Interpretation 3 exception and therefore Level 4 GAAP compliance may be reached. Level 4 includes "widely recognized and prevalent practices."

As prescribed by law, the Tax Collector places a lien on properties for all uncollected property taxes in the following year after taxes are due. The lien on these properties has priority over other liens and accrues interest at 18% per annum.

If property is not redeemed within the 2-year redemption period, the property is tax-deeded to the Town.

- b. Various service charges are recorded as revenue for the period when service was provided. The receivables for such services are shown on the balance sheet net of an allowance for estimated uncollectibles.

#### *Interfund Receivables and Payables*

During the course of normal operations, the Town has transactions between funds, including expenditures and transfers of resources to provide services and fund capital outlay. The accompanying governmental and fiduciary fund financial statements reflect such transactions as transfers. To the extent that certain transactions have not been paid or received as of December 31, balances of interfund amounts receivable or payable have been recorded.

#### *Prepaid Items*

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

#### *Deferred Revenue*

The government reports deferred revenue on its combined balance sheet. Deferred revenue arises when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenue also arises when resources are received by the government before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the government has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

*TOWN OF ALSTEAD, NEW HAMPSHIRE*

*NOTES TO FINANCIAL STATEMENTS*

*DECEMBER 31, 1998*

*Long-Term Liabilities*

**General Obligation Debt** - Capital leases, and other forms of long-term debt supported by general revenues are obligations of the Town as a whole. Accordingly, such unmatured obligations of the Town are accounted for in the General Long-Term Debt Account Group.

**Compensated Absences** - Employees are entitled to certain compensated absences based on their length of employment. Compensated absences accumulate and are recorded as expenditures when they are paid.

*Fund Equity*

The portion of fund balance which has been legally segregated for a specific future use, or which indicates that a portion is not appropriable for expenditures, is shown as reserved. The following reserves were used by the Town during the year:

**Reserved for Endowments** - represents the principal balance of Nonexpendable Trust Funds which must be held for investment purposes only.

**Reserved for Encumbrances** - is used to account for open purchase orders, contracts and other commitments at year end for which goods and services have not been received.

**Reserved for Special Purposes** - is used to account for the unencumbered balance of restricted funds. These include the Town's Expendable Trust Funds, and the income portion of the Town's Nonexpendable Trust Funds.

*Unreserved Fund Balances*

**Designated for Special Purposes** - is used to account for the unencumbered balances of Special Revenue Funds.

F. Total Columns (Memorandum Only) on Combined Statements

Amounts in the "Total (Memorandum Only)" columns in the combined financial statement line items of the fund types and account groups are presented for analytical purposes only. The summation includes fund types and account groups that use different bases of accounting, includes interfund transactions that have not been eliminated and the caption "amounts to be provided," which is not an asset in the usual sense. Consequently, amounts shown in the "Total (Memorandum Only)" columns are not comparable to a consolidation and do not represent the total resources available or total revenues and expenditures/expenses of the Town.

TOWN OF ALSTEAD, NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1998

**NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

**Excess of Expenditures Over Appropriations**

The following governmental fund had an excess of expenditures over appropriations for the year ended December 31, 1998:

**Special Revenue Fund**

Shedd Porter Memorial Library

**\$10,186**

Overexpenditures occurred primarily due to the failure to gross budget for expenditures from miscellaneous revenue.

**NOTE 3 - ASSETS**

**A. Cash and Equivalents**

The Town maintains a common bank account in which the cash balances of the General and Transfer Station Funds are maintained. The common bank account is used for receipts and disbursements relating to all these funds. All time deposits are the property of the General Fund.

At year end, the Town's cash deposits categorized according to risk assumed were as follows:

*Category 1* Includes deposits that are insured (Federal Deposit Insurance Corporation).

*Category 2* Includes deposits that are uninsured, but are collateralized by securities held by the pledging financial institution, its trust department or agent in the Town's name.

*Category 3* Includes deposits that are uninsured and uncollateralized.

	<u>Category</u>			<u>Total</u>	
	<u>1</u>	<u>2</u>	<u>3</u>	<u>Bank Balance</u>	<u>Carrying Value</u>
<u>Cash</u>					
Bank Deposits	<u>\$ 143,020</u>	<u>\$ -0-</u>	<u>\$ 93,389</u>	<u>\$ 236,409</u>	<u>\$ 591,156</u>

**B. Investments**

Investments made by the Town are summarized below. The investments that are represented by specific identifiable investment securities are classified as to credit risk into three categories as follows:

*Category 1* Includes investments that are insured or registered, for which the securities are held by the Town or its agent in the Town's name.



*TOWN OF ALSTEAD, NEW HAMPSHIRE*  
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- Category 2* Includes uninsured and unregistered investments, for which the securities are held by the Town, broker, counter party's trust department or agent in the Town's name.
- Category 3* Includes uninsured and unregistered investments, for which the securities are held by the broker, counter party, counter party's trust department, or agent, but not in the Town's name.

	<u>Category</u>			<u>Fair Value</u>
	<u>1</u>	<u>2</u>	<u>3</u>	
Certificates of Deposit	<u>\$ 11,263</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	\$ 11,263
Mutual Funds				254,856
New Hampshire Public Deposit Investment Pool				<u>273,282</u>
<u>Total Investments</u>				<u>\$ 539,401</u>

**C. Property Taxes**

The property tax year is from April 1 to March 31 and all property taxes are assessed on the inventory taken in April of that year. The net assessed valuation as of April 1, 1998, upon which the 1998 property tax levy was based was \$75,718,224.

The Town subscribes to the semi-annual method of tax collection as provided for by RSA 76:15-a. Under this method, tax bills are sent on or around June 1 and November 1 of each year, with interest accruing at a rate of 12% on bills outstanding for more than 30 days.

The June 1 billing is considered an estimate only and is one half of the previous year's tax billing. The remaining balance of taxes due is billed in the fall after the State Department of Revenue Administration has calculated and approved the Town's tax rate for the fiscal year.

In connection with the setting of the tax rate, Town Officials, with the approval of the New Hampshire Department of Revenue Administration, establish and raise through taxation an amount for abatements and refunds of property taxes, known as overlay. This amount is reported as a reduction in tax revenue and is adjusted by management for any tax reserves at year end. The property taxes collected by the Town include taxes levied for the Fall Mountain Regional School District and Cheshire County, which are remitted to these governmental units as required by law. The ultimate responsibility for the collection of taxes rests with the Town.

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The tax rate for the year ended December 31, 1998, was as follows:

Municipal Portion	\$ 6.93
School Tax Assessment	24.19
County Tax Assessment	<u>2.10</u>
<b>Total</b>	<b><u>\$33.22</u></b>

As prescribed by law, within 18 months of the date assessed, the Tax Collector places a lien on properties for all uncollected property taxes. The lien on these properties has priority over other liens and accrues interest at 18% per annum. If property is not redeemed within the 2-year redemption period, the property is tax-deeded to the Town.

During the current fiscal year, the Tax Collector on May 11 placed a lien for all uncollected 1997 property taxes.

Taxes receivable at December 31, 1998, are as follows:

<u>Property Taxes</u>	
Levy of 1998	\$ 1,024,044
<u>Unredeemed Taxes (under tax lien)</u>	
Levy of 1997	136,274
Levy of 1996	96,317
Levy of 1995	5,816
Levy of 1994 and Prior	7,499
Land Use Change Taxes	1,510
Less: Reserve for estimated uncollectible taxes	<u>(77,826)</u>
<b>Total Taxes Receivable</b>	<b><u>\$ 1,193,634</u></b>

D. Other Receivables

Receivables as of December 31, 1998, are as follows:

	General	Special Revenue	Trust and Agency	Total
<u>Receivables</u>				
Accounts	\$ 14,214	\$ 5,260	\$	\$ 19,474
Special Assessments	6,808			6,808
Due from Investment Services			68,370	68,370
Allowance for Uncollectible Amounts	<u>          </u>	<u>(446)</u>	<u>          </u>	<u>(446)</u>
<b>Net Total Receivables</b>	<b><u>\$ 21,022</u></b>	<b><u>\$ 4,814</u></b>	<b><u>\$ 68,370</u></b>	<b><u>\$ 94,206</u></b>

TOWN OF ALSTEAD, NEW HAMPSHIRE  
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E. Interfund Receivables/Payables

Individual fund interfund receivable and payable balances at December 31, 1998 are as follows:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$	\$ 17,232
<u>Special Revenue Fund</u>		
Transfer Station	<u>17,232</u>	<u>      </u>
<u>Totals</u>	<u>\$ 17,232</u>	<u>\$ 17,232</u>

NOTE 4 - LIABILITIES

A. Long-Term Debt

The following is a summary of the Town's general long-term debt transactions for the fiscal year ended December 31, 1998:

	<u>General Obligation Debt Payable</u>	<u>Capital Leases Payable</u>	<u>Total</u>
<i>General Long-Term Debt Account Group</i>			
Balance, Beginning of Year	\$ 57,667	\$ 32,192	\$ 89,859
Retired	<u>(57,667)</u>	<u>(15,627)</u>	<u>(73,294)</u>
Balance, End of Year	<u>\$ -0-</u>	<u>\$ 16,565</u>	<u>\$ 16,565</u>

Long-term debt payable at December 31, 1998, is comprised of the following individual issues:

<u>Description of Issue</u>	<u>Original Amount</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Interest Rate %</u>	<u>Outstanding at 12/31/98</u>
<u>General Long-Term Debt Account Group</u>					
<u>Capital Lease Payable</u>					
Motor Grader	\$91,523	1994	1999	6.0	<u>\$16,565</u>

*TOWN OF ALSTEAD, NEW HAMPSHIRE*  
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*Annual Requirement to Amortize Capital Lease*

<u>Fiscal Year Ending</u> <u>December 31,</u>	<u>Capital Lease</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1999	<u>\$ 16,565</u>	<u>\$ 994</u>	<u>\$ 17,559</u>

The lease-purchase agreement contains a non-appropriation funding clause whereby, in the event no funds or insufficient funds are appropriated by the Town, the lease shall terminate without penalty or expense to the Town.

**B. Short-Term Debt**

*Tax Anticipation Notes Payable*

State statutes allow the Town to incur debt up to the amount of the current property tax levy, or the amount of the prior-year levy if the tax amount has not been determined for the current year at the time of borrowing, in anticipation of the taxes to be received in order to pay current maintenance and operation expenses. Notes issued in accordance with these statutes are general obligations of the Town.

A \$500,000 tax anticipation note payable with Connecticut River Bank, at 4% due January 31, 1999, was outstanding at December 31, 1998.

**NOTE 5 - OTHER INFORMATION**

**A. Risk Management**

The Town is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets, errors or omissions, injuries to employees, or acts of God. During fiscal year 1998, the Town was a member of the compensation funds of the New Hampshire Workers' Compensation Fund. This entity is considered a public entity risk pool, currently operating as a common risk management and insurance program for member towns and cities.

Compensation Funds of New Hampshire - Workers' Compensation Division is a Trust organized to provide statutory workers' compensation and employer's liability self-insurance coverage to member towns, cities, school districts, and other qualified political subdivisions of New Hampshire. As a member of Compensation Funds of New Hampshire - Workers' Compensation Division, the Town of Alstead shares in contributing to the cost of and receiving benefits from a self-insured pooled risk management program. The membership and coverage runs from January 1 to December 31. The coverage is for the statutorily required workers' compensation benefits and employer's liability coverage up to \$1,000,000. The program includes a Loss Fund from which is paid up to \$350,000 for each and every covered claim.

*TOWN OF ALSTEAD, NEW HAMPSHIRE*

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The Trust Agreement permits the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. At this time, the Trust foresees no likelihood of any additional assessments for any of the past years.

The Town continues to carry commercial insurance for all other risks of loss, including employee and public official fidelity bonds, health and accident insurance.

**B. Defined Benefit Pension Plan**

*Plan Description and Provisions*

The Town of Alstead participates in the New Hampshire Retirement System (System) which is the administrator of a cost-sharing multiple-employer contributory pension plan and trust established in 1967 by RSA 100-A:2 and is qualified as a tax-exempt organization under Sections 401 (a) and 501 (a) of the Internal Revenue Code. The plan is a contributory, defined benefit plan providing service, disability, death and vested retirement benefits to members and their beneficiaries. Provisions for benefits and contributions are established and can be amended by the New Hampshire State Legislature. The System issues a publicly available financial report that may be obtained by writing the New Hampshire Retirement System, 4 Chenell Drive, Concord, NH 03301.

*Description of Funding Policy*

The System is financed by contributions from both the employees and the Town. Member contribution rates are established and may be amended by the State legislature while employer contribution rates are set by the System trustees based on an actuarial valuation. Police officers are required to contribute 9.3% of gross earnings. For the period January 1 through June 30, 1998, the Town contributed 3.812% and from July 1 through December 31, 1998, the rates were 3.69% for police officers. The contribution requirements for the Town of Alstead for the years 1996, 1997 and 1998 were \$747, \$919 and \$789, respectively, which were paid in full in each year.

The State of New Hampshire funds 35% of employer costs for police officers employed by the Town. The State does not participate in funding the employer cost of other Town employees. GASB Statement 24, "Accounting and Financial Reporting for Certain Grants and Other Financial Assistance" requires this amount to be reported as a revenue and expenditure in the Town's financial statements. This amount \$426 has been included on Exhibit B - Combined Statement of Revenues, Expenditures and Changes in Fund Balances for All Governmental and Expendable Trust Funds and is reconciled to the budgetary expenditures in Note 1D.

*TOWN OF ALSTEAD, NEW HAMPSHIRE*  
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**C. Deferred Compensation Plan**

The Town offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all employees, permits the employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. The plan assets and a corresponding liability to employees for deferred compensation is recorded in an expendable trust/agency fund. Plan assets are reported at fair market value. The plan is administered by an independent company, and the Town remits all compensation deferred to this administrator for investment as requested by the participant employees.

***NOTE 6 - SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES***

**A. Litigation**

There are various claims and suits pending against the Town which arise in the normal course of the Town's activities. In the opinion of management, the ultimate disposition of these various claims and suits will not have a material effect on the financial position of the Town.

**B. Year 2000 Computer Systems and Equipment Issue**

The year 2000 issue is the result of problems and shortcomings in computer systems and equipment that has the potential to adversely affect operations beyond the year 1999. Basically, the problem is attributed to the shortsightedness of programmers who eliminated the first two digits in writing the year in computer programs. This could cause a system to either process inaccurately or to shut down altogether. Another factor that may affect systems is the leap year calculation for the year 2000. Generally accepted accounting principles require that the Town of Alstead disclose its status relative to the year 2000 anticipated computer problems. To this end, the Governmental Accounting Standards Board has described four stages that governmental entities should pass through in order to become year 2000 compliant. These stages are:

**Awareness Stage** - Where a budget and project plan for dealing with the year 2000 issue is developed.

**Assessment Stage** - When the entity actually begins to review and identify all of its systems and components. The organization may either review all system components for year 2000 compliance or identify through a risk analysis, only those that are mission-critical and evaluate those for compliance.

*TOWN OF ALSTEAD, NEW HAMPSHIRE*  
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**Remediation Stage** - When changes are actually made to systems and equipment. This stage deals primarily with the technical issues of converting or switching systems.

**Validation/Testing Stage** - When the entity actually validates and tests the changes made during the conversion. If the testing indicates problems, the tested area needs to be corrected and retested.

As of December 31, 1998, management believes they have completed the Awareness and Assessment Stages, and are currently in the Remediation Stage. Year 2000 compliance is an issue for the financial reporting systems of the Town of Alstead. No specific dollar amount has been committed to make the Town of Alstead systems year 2000 compliant at this time.

**NOTE 7 - RESTATEMENT OF FUND BALANCES**

In compliance with GASB Statement #31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, investments are reported at fair value. In the past, prior to the effective date for the statement, investments were reported at cost. The beginning fund balance has therefore been restated as follows to reflect this difference in reporting:

*Nonexpendable Trust Funds*

12/31/97 Fund balance, as previously reported	\$ 153,310
Increase due to change in fair value	<u>192,264</u>
12/31/97 Fund balance, as restated	<u>\$ 345,574</u>

**NOTE 8 - TRUST FUNDS**

On January 3, 1985, the Bellows Falls Trust Company (now Chittenden Bank) was appointed Successor Trustee of the Charles N. Vilas Trust, to act in place and stead of Citibank, N.A., and United States Trust Company. The market value of the trusts as reported by the bank at December 31, 1998 is \$2,924,379. The reports of the Chittenden Bank were not examined by Plodzick & Sanderson Professional Association.

*SUPPLEMENTAL SCHEDULES*



*SCHEDULE A-1*  
*TOWN OF ALSTEAD, NEW HAMPSHIRE*  
*General Fund*  
*Statement of Estimated and Actual Revenues*  
*For the Fiscal Year Ended December 31, 1998*

<b>REVENUES</b>	<b>Estimated</b>	<b>Actual</b>	<b>Over (Under) Budget</b>
<b>Taxes</b>			
Property	\$ 2,455,725	\$ 2,475,274	\$ 19,549
Land Use Change	1,165	2,675	1,510
Yield	24,048	24,423	375
Interest and Penalties on Taxes	<u>40,254</u>	<u>68,623</u>	<u>28,369</u>
Total Taxes	<u>2,521,192</u>	<u>2,570,995</u>	<u>49,803</u>
<b>Licenses and Permits</b>			
Motor Vehicle Permit Fees	158,000	181,587	23,587
Other Licenses, Permits and Fees	<u>4,237</u>	<u>4,381</u>	<u>144</u>
Total Licenses and Permits	<u>162,237</u>	<u>185,968</u>	<u>23,731</u>
<b>Intergovernmental Revenues</b>			
<b>State</b>			
Shared Revenue	56,437	56,437	
Meals and Rooms Distribution	26,191	26,191	
Highway Block Grant	67,300	67,300	
State and Federal Forest Land Reimbursement	4	4	
Other Reimbursements		<u>211</u>	<u>211</u>
Total Intergovernmental Revenues	<u>149,932</u>	<u>150,143</u>	<u>211</u>
<b>Charges For Services</b>			
Income From Departments	<u>555</u>	<u>7,020</u>	<u>6,465</u>
<b>Miscellaneous Revenues</b>			
Special Assessments		3,904	3,904
Sale of Municipal Property	1,713	1,713	
Interest on Investments		5,842	5,842
Rent of Property		90	90
Vilas Trust	42,200	56,414	14,214
Insurance Dividends and Reimbursements		5,234	5,234
Other		<u>829</u>	<u>829</u>
Total Miscellaneous Revenues	<u>43,913</u>	<u>74,026</u>	<u>30,113</u>
<b>Other Financing Sources</b>			
<b>Operating Transfers In</b>			
<b>Interfund Transfers</b>			
Capital Reserve Funds	<u>35,000</u>	<u>35,000</u>	
<b>Total Revenues and Other Financing Sources</b>	<u>2,912,829</u>	<u>\$ 3,023,152</u>	<u>\$ 110,323</u>
<b>Unreserved Fund Balance Used To Reduce Tax Rate</b>	<u>83,932</u>		
<b>Total Revenues, Other Financing Sources and Use of Fund Balance</b>	<u>\$ 2,996,761</u>		

See Independent Auditor's Report, pages 1 and 2.

**SCHEDULE A-2**  
**TOWN OF ALSTEAD, NEW HAMPSHIRE**  
**General Fund**  
*Statement of Appropriations, Expenditures and Encumbrances*  
*For the Fiscal Year Ended December 31, 1998*

	Appropriations <u>1998</u>	Expenditures Net of <u>Refunds</u>	Encumbered <u>To 1999</u>	(Over) Under <u>Budget</u>
<b><u>Current</u></b>				
<b><u>General Government</u></b>				
Executive	\$ 35,800	\$ 34,438	\$	\$ 1,362
Election, Registration, and Vital Statistics	25,850	21,375		4,475
Financial Administration	31,250	27,525		3,725
Revaluation of Property	40,000	40,364		(364)
Legal Expenses	15,000	11,199		3,801
Personnel Administration	60,000	72,237		(12,237)
Planning and Zoning	6,000	3,526		2,474
General Government Buildings	50,000	30,525		19,475
Cemeteries	3,500	3,500		
Insurance, not otherwise allocated	46,000	41,491		4,509
Advertising and Regional Associations	<u>2,000</u>	<u>1,935</u>	<u>      </u>	<u>65</u>
Total General Government	<u>315,400</u>	<u>288,115</u>	<u>      </u>	<u>27,285</u>
<b><u>Public Safety</u></b>				
Police Department	53,101	47,516		5,585
Ambulance	16,568	15,859		709
Fire Department	29,500	29,076		424
Emergency Management	7,400	10,092		(2,692)
Other Public Safety	<u>750</u>	<u>653</u>	<u>      </u>	<u>97</u>
Total Public Safety	<u>107,319</u>	<u>103,196</u>	<u>      </u>	<u>4,123</u>
<b><u>Highways and Streets</u></b>				
Administration	37,000	33,274		3,726
Highways and Streets	238,000	238,287		(287)
Street Lighting	<u>9,000</u>	<u>9,202</u>	<u>      </u>	<u>(202)</u>
Total Highways and Streets	<u>284,000</u>	<u>280,763</u>	<u>      </u>	<u>3,237</u>
<b><u>Sanitation</u></b>				
Administration	20,050	29,206		(9,156)
Solid Waste Collection	<u>33,630</u>	<u>34,465</u>	<u>      </u>	<u>(835)</u>
Total Sanitation	<u>53,680</u>	<u>63,671</u>	<u>      </u>	<u>(9,991)</u>
<b><u>Health</u></b>				
Animal Control	1,900	54		1,846
Health Agencies and Hospitals	<u>12,000</u>	<u>12,556</u>	<u>      </u>	<u>(556)</u>
Total Health	<u>13,900</u>	<u>12,610</u>	<u>      </u>	<u>1,290</u>

See Independent Auditor's Report, pages 1 and 2.

*SCHEDULE A-2 (Continued)*  
**TOWN OF ALSTEAD, NEW HAMPSHIRE**  
*General Fund*  
**Statement of Appropriations, Expenditures and Encumbrances**  
**For the Fiscal Year Ended December 31, 1998**

	Appropriations 1998	Expenditures Net of Refunds	Encumbered To 1999	(Over) Under Budget
<b>Welfare</b>				
Administration	150	200		(50)
Direct Assistance	<u>6,850</u>	<u>3,854</u>		<u>2,996</u>
Total Welfare	<u>7,000</u>	<u>4,054</u>		<u>2,946</u>
<b>Culture and Recreation</b>				
Parks and Recreation	5,000	6,302		(1,302)
Patriotic Purposes	<u>200</u>	<u>200</u>		
Total Culture and Recreation	<u>5,200</u>	<u>6,502</u>		<u>(1,302)</u>
<b>Conservation</b>				
Administration	<u>500</u>	<u>464</u>		<u>36</u>
<b>Debt Service</b>				
Principal of Long-Term Debt	57,667	57,667		
Interest Expense - Long-Term Debt	3,460	3,517		(57)
Interest Expense - Tax Anticipation Notes	8,000	7,972		28
Leases	<u>17,559</u>	<u>17,554</u>		<u>5</u>
Total Debt Service	<u>86,686</u>	<u>86,710</u>		<u>(24)</u>
<b>Capital Outlay</b>				
Spahr Building Renovation	35,000	31,568	3,432	
Vilas Pool	6,000	6,000		
Gilsum Mine Road Paving	<u>41,208</u>	<u>41,208</u>		
Total Capital Outlay	<u>82,208</u>	<u>78,776</u>	<u>3,432</u>	
<b>Intergovernmental</b>				
School District Assessment	1,870,660	1,870,660		
County Tax Assessment	<u>161,208</u>	<u>161,208</u>		
Total Intergovernmental	<u>2,031,868</u>	<u>2,031,868</u>		
<b>Other Financing Uses</b>				
<b>Operating Transfers Out</b>				
<b>Interfund Transfers</b>				
Special Revenue Fund	<u>9,000</u>	<u>9,000</u>		
<b>Total Appropriations</b>				
<b>Expenditures and Encumbrances</b>	<u>\$ 2,996,761</u>	<u>\$ 2,965,729</u>	<u>\$ 3,432</u>	<u>\$ 27,600</u>

See Independent Auditor's Report, pages 1 and 2.

*SCHEDULE A-3  
TOWN OF ALSTEAD, NEW HAMPSHIRE  
General Fund  
Statement of Changes in Unreserved - Undesignated Fund Balance  
For the Fiscal Year Ended December 31, 1998*

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<u>Unreserved - Undesignated</u> <u>Fund Balance - January 1</u>	\$ 234,086	
<u>Deduction</u>		
Unreserved Fund Balance Used To Reduce 1998 Tax Rate	<u>83,932</u>	
		\$ 150,154
<u>Addition</u>		
<u>1998 Budget Summary</u>		
Revenue Surplus (Schedule A-1)	\$ 110,323	
Unexpended Balance of Appropriations (Schedule A-2)	<u>27,600</u>	
		<u>137,923</u>
1998 Budget Surplus		
<u>Unreserved - Undesignated</u> <u>Fund Balance - December 31</u>		<u>\$ 288,077</u>

See Independent Auditor's Report, pages 1 and 2.

*SCHEDULE B-1  
TOWN OF ALSTEAD, NEW HAMPSHIRE  
Special Revenue Funds  
Combining Balance Sheet  
December 31, 1998*

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<u>ASSETS</u>	Shedd Porter Memorial <u>Library</u>	Transfer <u>Station</u>	Vilas <u>Pool</u>	Arch Pond <u>Committee</u>	Conservation <u>Commission</u>	Total
Cash and Equivalents	\$ 13,921	\$	\$ 14,348	\$ 12,701	\$ 3,489	\$ 44,459
Investments	11,263					11,263
<u>Receivables (Net of</u>						
<u>Allowances For Uncollectibles)</u>						
Accounts		446	4,368			4,814
Interfund Receivable		<u>17,232</u>				<u>17,232</u>
 TOTAL ASSETS	 <u>\$ 25,184</u>	 <u>\$ 17,678</u>	 <u>\$ 18,716</u>	 <u>\$ 12,701</u>	 <u>\$ 3,489</u>	 <u>\$ 77,768</u>
 <u>FUND BALANCES</u>						
<u>Unreserved</u>						
Designated For Special Purposes	<u>\$ 25,184</u>	<u>\$ 17,678</u>	<u>\$ 18,716</u>	<u>\$ 12,701</u>	<u>\$ 3,489</u>	<u>\$ 77,768</u>

See Independent Auditor's Report, pages 1 and 2.

*SCHEDULE B-2  
TOWN OF ALSTEAD, NEW HAMPSHIRE  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
For the Fiscal Year Ended December 31, 1998*

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	Shedd Porter Memorial <u>Library</u>	Transfer <u>Station</u>	Vilas <u>Pool</u>	Arch Pond <u>Committee</u>	Conservation <u>Commission</u>	Total
<b>Revenues</b>						
Charges for Services	\$	\$ 6,730	\$	\$	\$	\$ 6,730
Miscellaneous	9,471		16,218	522	89	26,300
<b>Other Financing Sources</b>						
Operating Transfers In	<u>10,096</u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>10,096</u>
<b>Total Revenues and Other Financing Sources</b>	<u>19,567</u>	<u>6,730</u>	<u>16,218</u>	<u>522</u>	<u>89</u>	<u>43,126</u>
<b>Expenditures</b>						
<b>Current</b>						
Sanitation		208				208
Conservation					934	934
Culture and Recreation	<u>19,186</u>	<u>          </u>	<u>14,145</u>	<u>75</u>	<u>          </u>	<u>33,406</u>
<b>Total Expenditures</b>	<u>19,186</u>	<u>208</u>	<u>14,145</u>	<u>75</u>	<u>934</u>	<u>34,548</u>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures</b>	381	6,522	2,073	447	(845)	8,578
<b>Fund Balances - January 1</b>	<u>24,803</u>	<u>11,156</u>	<u>16,643</u>	<u>12,254</u>	<u>4,334</u>	<u>69,190</u>
<b>Fund Balances - December 31</b>	<u>\$ 25,184</u>	<u>\$ 17,678</u>	<u>\$ 18,716</u>	<u>\$ 12,701</u>	<u>\$ 3,489</u>	<u>\$ 77,768</u>

See Independent Auditor's Report, pages 1 and 2.

SCHEDULE B-3  
TOWN OF ALSTEAD, NEW HAMPSHIRE  
Special Revenue Fund - Shedd Porter Memorial Library  
Statement of Revenues, Expenditures and Changes in Fund Balance  
For the Fiscal Year Ended December 31, 1998

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Revenues

Miscellaneous

Interest Income	\$ 773
Shedd Fund	5,796
Donations and Other	2,902

Other Financing Sources

Operating Transfers In

General Fund	9,000
Trust Funds	<u>1,096</u>

Total Revenues and

Other Financing Sources

\$ 19,567

Expenditures

Current

Culture and Recreation

Salaries and Benefits	\$ 10,274
Administrative Costs	931
Books, Periodicals and Programs	6,555
Operations and Maintenance of Facilities	<u>1,426</u>

Total Expenditures

19,186

Excess of Revenues and

Other Financing Sources

Over Expenditures

381

Fund Balance - January 1

24,803

Fund Balance - December 31

\$ 25,184

See Independent Auditor's Report, pages 1 and 2.

*SCHEDULE B-4  
TOWN OF ALSTEAD, NEW HAMPSHIRE  
Special Revenue Fund - Transfer Station  
Statement of Revenues, Expenditures and Changes in Fund Balance  
For the Fiscal Year Ended December 31, 1998*

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<u>Revenues</u>	
<u>Charges For Services</u>	
User Charges	\$ 6,730
<u>Expenditures</u>	
<u>Current</u>	
Sanitation	
Wages	<u>208</u>
<u>Excess of Revenues</u>	
<u>Over Expenditures</u>	6,522
<u>Fund Balance - January 1</u>	<u>11,156</u>
<u>Fund Balance - December 31</u>	<u>\$ 17,678</u>

See Independent Auditor's Report, pages 1 and 2.



*SCHEDULE B-5  
TOWN OF ALSTEAD, NEW HAMPSHIRE  
Special Revenue Fund - Vilas Pool  
Statement of Revenues, Expenditures and Changes in Fund Balance  
For the Fiscal Year Ended December 31, 1998*

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<u>Revenues</u>			
<u>Miscellaneous</u>			
Vilas Trust	\$ 14,932		
Interest Income	364		
Donations and Other	<u>922</u>		
<u>Total Revenues</u>			\$ 16,218
<u>Expenditures</u>			
<u>Current</u>			
<u>Culture and Recreation</u>			
Salaries and Benefits	\$ 4,479		
Administrative Costs	524		
Maintenance, Repairs and Other	<u>9,142</u>		
<u>Total Expenditures</u>			<u>14,145</u>
<u>Excess of Revenues</u>			
<u>Over Expenditures</u>			2,073
<u>Fund Balance - January 1</u>			<u>16,643</u>
<u>Fund Balance - December 31</u>			<u>\$ 18,716</u>

See Independent Auditor's Report, pages 1 and 2.

*SCHEDULE B-6  
TOWN OF ALSTEAD, NEW HAMPSHIRE  
Special Revenue Fund - Arch Pond Committee  
Statement of Revenues, Expenditures and Changes in Fund Balance  
For the Fiscal Year Ended December 31, 1998*

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<u>Revenues</u>	
<u>Miscellaneous</u>	
Interest	\$ 522
<u>Expenditures</u>	
<u>Current</u>	
<u>Culture and Recreation</u>	
Other	<u>75</u>
<u>Excess of Revenues</u>	
<u>Over Expenditures</u>	447
<u>Fund Balance - January 1</u>	<u>12,254</u>
<u>Fund Balance - December 31</u>	<u>\$ 12,701</u>

See Independent Auditor's Report, pages 1 and 2.

*SCHEDULE B-7  
TOWN OF ALSTEAD, NEW HAMPSHIRE  
Special Revenue Fund - Conservation Commission  
Statement of Revenues, Expenditures and Changes in Fund Balance  
For the Fiscal Year Ended December 31, 1998*

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<u>Revenues</u>	
<u>Miscellaneous</u>	
Interest	\$     89
<u>Expenditures</u>	
<u>Current</u>	
Conservation Commission	<u>934</u>
<u>(Deficiency) of Revenues</u>	
<u>(Under) Expenditures</u>	(845)
<u>Fund Balance - January 1</u>	<u>4,334</u>
<u>Fund Balance - December 31</u>	<u>\$ 3,489</u>

See Independent Auditor's Report, pages 1 and 2.

*SCHEDULE C-1  
TOWN OF ALSTEAD, NEW HAMPSHIRE  
Trust and Agency Fund  
Combining Balance Sheet  
December 31, 1998*

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	<u>Trust Funds</u>		<u>Agency</u>	
<u>ASSETS</u>	<u>Expendable</u>	<u>Non-Expendable</u>	<u>Fund</u>	<u>Total</u>
Cash and Equivalents	\$	\$ 1,737	\$	\$ 1,737
Investments	127,749	400,389		528,138
<u>Receivables</u>				
Other			68,370	68,370
Interfund Receivable		269		269
 TOTAL ASSETS	 <u>\$ 127,749</u>	 <u>\$ 402,395</u>	 <u>\$ 68,370</u>	 <u>\$ 598,512</u>
 <u>LIABILITIES AND</u>				
<u>FUND BALANCES</u>				
 <u>Liabilities</u>				
Intergovernmental Payable	\$	\$ 608	\$	\$ 608
Interfund Payable	269			269
Deferred Compensation Benefits Payable			68,370	68,370
Total Liabilities	<u>269</u>	<u>608</u>	<u>68,370</u>	<u>69,247</u>
 <u>Fund Balances</u>				
Reserved For Endowments		363,340		363,340
Reserved For Special Purposes	<u>127,480</u>	<u>38,447</u>		<u>165,927</u>
Total Fund Balances	<u>127,480</u>	<u>401,787</u>		<u>529,267</u>
 TOTAL LIABILITIES AND FUND BALANCES	 <u>\$ 127,749</u>	 <u>\$ 402,395</u>	 <u>\$ 68,370</u>	 <u>\$ 598,512</u>

See Independent Auditor's Report, pages 1 and 2.

*SCHEDULE C-2  
TOWN OF ALSTEAD, NEW HAMPSHIRE  
Agency Fund  
Statement of Changes in Assets and Liabilities  
For the Fiscal Year Ended December 31, 1998*

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<u>Deferred Compensation Plan</u>	Balance January 1, <u>1998</u>	<u>Additions</u>	<u>Deductions</u>	Balance December 31, <u>1998</u>
<b><u>ASSETS</u></b>				
Due From Others	<u>\$ 55,011</u>	<u>\$ 13,431</u>	<u>\$ 72</u>	<u>\$ 68,370</u>
<b><u>LIABILITIES</u></b>				
Deferred Compensation Benefits Payable	<u>\$ 55,011</u>	<u>\$ 13,431</u>	<u>\$ 72</u>	<u>\$ 68,370</u>

See Independent Auditor's Report, pages 1 and 2.

*OTHER SUPPLEMENTARY INFORMATION*

*SCHEDULE I*  
*TOWN OF ALSTEAD, NEW HAMPSHIRE*  
*Summary of Town Clerk's Account*  
*For the Fiscal Year Ended December 31, 1998*

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<u>Motor Vehicle Permits Issued</u>	\$ 181,733
<u>Dog Licenses and Penalties</u>	2,516
<u>All Other Collections</u>	<u>2,019</u>
<u>Remittances to Treasurer</u>	<u>\$ 186,268</u>

See Independent Auditor's Report, pages 1 and 2.

*SCHEDULE II  
TOWN OF ALSTEAD, NEW HAMPSHIRE  
Trust Funds  
Summary of Principal and Income - Cash Basis  
For the Fiscal Year Ended December 31, 1998*

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	Principal			
	Balance January 1, 1998	Additions	Withdrawals	Balance December 31, 1998
<u>Cemetery - Perpetual Care</u>	<u>\$ 87,942</u>	<u>\$ 300</u>	<u>\$</u>	<u>\$ 88,242</u>
<u>Library Funds</u>				
Kimball Fund	2,465			2,465
Carpenter Fund	500			500
C. F. Warren Fund	5,650			5,650
Whitton Endowment Fund	<u>14,131</u>	<u>600</u>	<u></u>	<u>14,731</u>
Total Library Funds	<u>22,746</u>	<u>600</u>	<u></u>	<u>23,346</u>
<u>School and Other Funds</u>				
Warren Monument and School Fund	5,262			5,262
Kingsbury School Fund	606			606
Wells and Smith Cemetery and School Funds	510			510
Maybelle H. Still Memorial Fund - Town History	13,715			13,715
Lufkin Memorial Fund - Historical Society	<u>7,500</u>	<u></u>	<u></u>	<u>7,500</u>
Total School and Other Funds	<u>27,593</u>	<u></u>	<u></u>	<u>27,593</u>
<u>Capital Reserve Funds</u>	<u>90,750</u>	<u></u>	<u>35,000</u>	<u>55,750</u>
<u>Totals</u>	<u>\$ 229,031</u>	<u>\$ 900</u>	<u>\$ 35,000</u>	<u>\$ 194,931</u>



Balance January 1, 1998	Income		Balance December 31, 1998	Balance of Principal and Income December 31, 1998
	Additions	Withdrawals		
<u>\$ 36,803</u>	<u>\$ 21,033</u>	<u>\$ 19,628</u>	<u>\$ 38,208</u>	<u>\$ 126,450</u>
	129	118	11	2,476
	26	24	2	502
	297	272	25	5,675
<u>          </u>	<u>742</u>	<u>682</u>	<u>60</u>	<u>14,791</u>
<u>          </u>	<u>1,194</u>	<u>1,096</u>	<u>98</u>	<u>23,444</u>
47	276	253	70	5,332
	32	30	2	608
	26	24	2	512
23,024	2,682		25,706	39,421
<u>1,127</u>	<u>453</u>	<u>          </u>	<u>1,580</u>	<u>9,080</u>
<u>24,198</u>	<u>3,469</u>	<u>307</u>	<u>27,360</u>	<u>54,953</u>
<u>17,868</u>	<u>5,630</u>	<u>          </u>	<u>23,498</u>	<u>79,248</u>
<u>\$ 78,869</u>	<u>\$ 31,326</u>	<u>\$ 21,031</u>	<u>\$ 89,164</u>	<u>\$ 284,095</u>

See Independent Auditor's Report, pages 1 and 2.



## **PLODZIK & SANDERSON**

*Professional Association/Accountants & Auditors*

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### *INDEPENDENT AUDITOR'S COMMUNICATION OF REPORTABLE CONDITIONS AND OTHER MATTERS*

To the Members of the  
Board of Selectmen  
Town of Alstead  
Alstead, New Hampshire

In planning and performing our audit of the Town of Alstead for the year ended December 31, 1998, we considered the Town's internal control structure in order to determine the scope of our auditing procedures for the purpose of expressing our opinion on the financial statements. Our review of these systems was not intended to provide assurance on the internal control structure and should not be relied on for that purpose.

Under the standards established by the American Institute of Certified Public Accountants, reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the Town's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities, in amounts that would be material in relation to the financial statements being audited, may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might constitute reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above.

The following condition was noted that we do not consider to be a material weakness:

#### ***GENERAL ACCOUNTING RECORDS***

Due to the problems that existed in previous years, we were in contact with the Administrative Assistant on a monthly basis to review the general ledger to ensure that the problems that existed previously were being corrected. With a few minor exceptions, it appeared that the accounts were properly reconciled through November. Upon commencement of the audit, the end of year cash balance differed from the Treasurer by approximately \$1,600. We did locate a \$600 posting error before adjusting the trial balance by approximately \$1,000. We continue to recommend the continued monitoring of the general ledger reconciliation to ensure the problems encountered previously are not repeated.

*Town of Alstead*  
*Independent Auditor's Communication of Reportable Conditions and Other Matters*

In addition to the above, we continue to recommend that consideration be given to the following:

1. The Town continues to manually write all vendor checks instead of utilizing the computer system. This creates a greater possibility of errors since the data is being entered more than once. Also, a manifest can be generated for the Selectmen's approval, thereby eliminating the need for them to sign every check.
2. Two different people are responsible for the writing/posting of vendor checks and the completion of payroll. Also, these two functions are done on a weekly basis. In order to provide better continuity with the accounting records, we recommend that one person be responsible for processing payroll and the writing of vendor checks. Also, we recommend that the Town consider performing these functions on a bi-weekly basis, which would save considerable time and money.

We are pleased to report that, during the course of our review of internal controls, no material weaknesses in the Town's accounting systems and records were identified.

This report is intended solely for the information and use of management and others within the administration. This restriction is not intended to limit distribution of this report, which is a matter of public record.

January 26, 1999

## **1998 Annual Report Alstead Highway Department**

Ditching was done on North Road, Old Settlers, Rogers, Cobb Hill, Cooper Hill, Pratt Road, Walpole Valley and Griffin Hill. There was also gravel added to some of these roads to widen narrow spots, and to make shoulders.

We spent one day with R. L. Balla breaking ledge along the road sides on Walpole Valley Road and Pratt Road. This needed to be done to make ditch lines for the water to run. The work was done with a Hydraulic Hammer on an Excavator, this was much cheaper than blasting.

We spent several weeks cutting and chipping brush along road sides to open up closing in road ways.

A new railing was put on the Prentice Hill bridge. Time, materials and construction of the bridge railings were donated by TimberFrame WorkShop. Many thanks to Chris and crew. The town highway department also had bridge railings built for the Comstock Road bridge.

We put 566 hours on the Grader, grading and cleaning ditch lines, etc. Most all of this was done by Jerry Kercewich a part-time worker. Thanks Jerry.

We also put 844 hours on the "rented backhoe", most all of these hours were spent ditching. If we had hired a private contractor to do the work for say \$35.00 an hour, it would have cost the town \$29,540.00. We rented the backhoe and did the work for \$18,000.00. "If" the town had "bought" the backhoe it would have cost the town \$12,000.00. I think this result and expense came from a lot of misinformed voters. The whole idea of buying the backhoe was to save the town money.

Last, but not least, the North Road and Mine Road was over layed to Pine Cliff Road, also the lower end of Mine Road was paved with the top coat. The paving was done by Lane Construction.

The Highway Department hopes to pave the middle section of the Gilsum Mine Road in the spring of 1999 to finish this road.

Thanks to Timer Hatch for all the work he did that the full-time Highway Crew would never have gotten to. Thanks to Joe Kopacz, and Kim Kercewich for a year of work well done.

Respectively submitted,  
David Crosby  
Road Agent

**1998 Annual Report**  
**Shedd Porter Memorial Library Librarian**

A total circulation of 13,511 is divided up among the following categories:

Adult Fiction	4,144
Adult Non-Fiction	1,419
Junior Books	7,363
Magazines, Tapes	<u>585</u>
	13,511

We welcomed 59 new members to the library this year. We had another successful book sale in August.

“Live Free and Read” was the theme for this summer’s reading program. Thanks to Marie King and the Friends of the Library for purchasing the supplies for the program. Thanks to Judy Ryner, Kathie Beam, Lark Leonard, Lorelei Diehl, and Almut Yakovleff for making craft days so much fun. Thanks also to our readers for story time: Lark Leonard, Jane Hutton, Mary Lou Huffling, Shannon Diehl, Bob Cuniff, Sylvia Holland, and Judy Runer. A party was held in August and all those who participated received certificates, books, and bookmarks.

Grades 1 through 5 from Alstead and grades 1 through 4 from Langdon use the library on a regular basis. Thanks to Deborah Guerriere for picking up the books at the Alstead Primary School.

The continuing financial help received from Mrs. Lora Whitton of Sarasota, Florida, Miss Catherine MacDonald of the Marquis George MacDonald Foundation of New York, and generous memorial donations from Mr. Frank Caruso of Cos Cob, Connecticut enabled us to buy many beautiful non-fiction books. This year also many donations were made in memory of Dr. Raymond Lawrence of Langdon. Thanks also to the Lufkin Family, Mr. Ward Archer of California, Nancy and Dan Hall of McLean, Virginia, and the Maltby Family of New York City.

In March we had our second successful Craftman’s Fair to celebrate National Crafts Month. We will be having a third fair on Saturday, March 13 from 10:00 to 2:00. We showcase local artisans from Alstead and Langdon. Alice Fogel of Acworth, a published poet, made a second visit to the library and read several of her poems from her two books “I Love This Dark World” and “Elemental”. This special evening was sponsored by Marie King and the Friends of the Library. In December, the Alstead Conservation Commission held its annual meeting with guest speakers John Calhoun, Marshall Patmos, and Rick Van de Pool who spoke on forestry and wetlands.

Thanks to Peggy Fullam, my assistant for all her help. Thanks also to the Trustees and the people of Alstead and Langdon for their continued support.

Sincerely,  
Julia Cunniff, Librarian

**1998 Annual Report**  
**Shedd Porter Memorial Library Trustees**

We wish to thank the many friends of the library for your continuing support. Your donations allow the library to purchase more books than would otherwise be possible, for the greater enjoyment of all. Thank you also to the many volunteers who donate time, effort and support for the special programs that the library sponsors each year.

We are asking you to support our request for funds to start the repair work on the exterior mortar joints of the granite blocks that the building is built of. Money spent on this work now will prevent a much more costly repair in the future.

When was the last time that you paid a visit to the library? Come and see what a great job Julia Cunniff and her staff have been doing. This is YOUR library!

Respectfully submitted,

Bernard Cooper, Chairman  
Suzette Langlois, Secretary  
Mary Lou Huffling, Treasurer  
Deborah Guerriere  
Almut Yakovleff

**Alstead Conservation Commission**  
**Annual Report of 1998**

The Alstead Conservation Commission meets on the first Wednesday of each month at the Shedd Porter Memorial Library at 6:00 p.m. All are welcome and particularly those who wish to serve on the Commission.

During the year we have continued to address conservation issues. There has been much interest in a park on the Masonic Block property and plans are developing. We have been involved with the Project Serve which monitors a high school student to organize a conservation project. The Friends of the Cold River have been active to insure the protection of the river, and we have been supporting this group. Also our annual lecture series produced well attended talks on forestry and wetland issues.

The concerns of Alstead residents are always welcome at our monthly meetings.

Respectfully,

Howard Weeks



**1998 Annual Report  
Alstead Police Department**

In May of 1998, Officer Ernie Bashaw joined our force, replacing Officer David Peltier. We thank both Ernie and Dave for this assistance over this past year.

The following are the 1998 police statistics

4	Case of Harassment
3	Cases of Trespassing
5	Case of Burglaries
6	Cases of Domestic Violence Arrests
3	Cases of Criminal Threatening
13	Cases of Thefts
2	Cases of Illegal Dumping
3	Cases of Attempted Suicides
9	Cases of Criminal Mischief
1	Habitual Offender Felony Arrest
3	Cases of Disorderly Juveniles
6	Cases of Runaway Juveniles
4	Cases of Disorderly Conduct
3	Cases of Leaving the Scene of an Accident
2	Cases of Child Abuse
3	Cases of Thefts of Motor Vehicles
2	Cases of Dog Bites
2	Cases of Felony Fugitive from Justice
2	Cases of Felony Forgery/Bad Checks

76 Total Case Reports Taken

Total 17 each Traffic Accidents

Total 77 each Motor Vehicle Summons Issued

Total 188 each Motor Vehicle Warnings given

Total 22 each Arrests Made on Criminal Offenses

Total of 4 Burglar Alarms responded to

At this time I would like to thank the citizens of Alstead and the surrounding communities for their continued support.

Respectfully submitted,

Erwin Ward  
Police Chief

**How Not To Get Your Car Started**



**1998 Annual Report  
Alstead Fire Department**

As many of you already know I gave up the Chief's position on November 30, 1998. It was a hard decision but after thinking about it for a couple of months, I realized I was not doing the job as it should be done. The job itself takes a lot of time and energy. I felt that with my retirement and the wife's retirement we should allow more time to ourselves to travel or whatever - whenever.

I wish to thank my Fire Officers, the Commissioners, the Selectpersons and firefighters for their support and cooperation. Thank you very much and good luck to the new Fire Chief Glen Moore.

Also, I will not be issuing any more fire permits.

Below is a statistical listing of incidents responded to:

Meetings	13	Smoke Investigations	2
Drills	15	Electrical Wired Down	4
Structure Fires	4	Mutual Aid	6
Chimney Fires	4	Illegal Burns	2
Car Fires	2	Brush Fires	4
Car Accidents	9	Gas Stove Inspect.	1
Motorcycle Accidents	1	Odor Inspection	1
Co. Alarm	2	Bomb Threat	2
Training Session	2	Water Rescue	1
Stove Problems	1	Public Assistance	1
		Propane Tank Leaking	1

Respectfully submitted,  
Warren Campbell

**1998 Annual Report  
Alstead Fire Department**

As many of you are already aware, Warren Campbell has retired as Fire Chief. I am please to say he has remained part of our fire fighting team.

I'm looking forward to serving the citizens of Alstead in this challenging position. It makes my job much easier having the team of first rate Officers and Fire Fighters that I have. A lot of hard work and training takes place behind the scenes. The people of

Alstead have a team to be proud of. I would like to thank them all for giving their best this past year, knowing much more hard work and challenges await us in the year ahead.

I would also like to take this opportunity to thank you in advance for supporting the purchase of your new fire pumper. This purchase will greatly improve fire fighting safety and give us the ability to provide you with the fire protection we all want.

Remember we are always looking for a few good men and women to join our team.

Sincerely,

Glen Moore  
Alstead Fire Chief

## **1998 Annual Report Forest Fire Warden**

Finally, it has snowed and forest fire season is over for another year without any serious incidents in town. However, early in 1998 we experienced an ice storm which caused severe damage to New Hampshire forests. As downed timber dries out on the forest floor, it creates a greater than normal fire hazard for next year. Early detection and reports from citizens aid in a quick response from the fire department and stop small fires before they get out of control. This is a critical factor in controlling the size of wildland fires and keeping the loss of property and suppression costs as low as possible. I would like to thank all the people who reported "smokes" this year and hope everyone will remain vigilant into the next season. Please keep in mind that permits are needed to burn brush whenever there is no snow cover.

In anticipation of a busy year to come, I have increased the Forest Fire budget so that we may update necessary safety equipment and purchase new radios, thereby keeping our personnel safe in the field. We also plan on attending more training sessions to learn the best strategies and tactics for dealing with fast moving fires.

As I complete my first year as Fire Warden, I would like to say thanks to all who made this transition year smooth; especially my Deputy Wardens. Additionally, I would like to acknowledge Warren Campbell and Timer Hatch for their service to the town as past Fire Warden and Deputy Warden, respectively.

Last, I would like to lend my support to Warrant Article # 2. It is necessary to replace Engine 3 with a more modern, safer truck to protect lives and property in town.

Respectfully submitted,

Kim J. Kercewich  
Forest Fire Warden

# REPORT OF TOWN FOREST FIRE WARDEN AND STATE FOREST RANGER

To aid your Forest Fire Warden, Fire Department and State Forest Ranger, contact your local Warden or Fire Department to find out if a permit is required before doing ANY outside burning. Violations of RSA 227-L:17, the fire permit law and the other burning laws of the State of New Hampshire are misdemeanors punishable by fines of up to \$2,000 and/or a year in jail. Violators are also liable for all fire suppression costs.

There are ten Forest Rangers who work for the New Hampshire Division of Forests and Lands, Forest Protection Bureau. State Forest Rangers are available to assist communities with forest fire suppression, prevention and training programs as well as the enforcement of forest fire and timber harvest laws. If you have any questions regarding forest fire or timber harvest laws, please call our office at 271-2217.

There are 2400 Forest Fire Wardens and Deputy Forest Fire Wardens throughout the state. Each town has a Forest Fire Warden and several Deputy Wardens who assist the Forest Rangers with forest fire suppression, prevention, and law enforcement. Early in 1998 we experienced an ice storm, which caused severe damage to forests of New Hampshire. This damage created a greater potential fire hazard as well as safety hazards to many areas of the state. Your local fire warden and Forest Rangers need your assistance in preventing wildfires in these hard hit areas and throughout the State. If you need assistance or information dealing with ice damaged woodlands, please call 1-800-444-8978.

The State of New Hampshire operates 15 fire towers, 2 mobile patrols and 3 contract aircraft patrols. This early detection and reports from citizens aid in the quick response from local fire departments. This is a critical factor in controlling the size of wildland fires and keeping the loss of property and suppression costs as low as possible.

## 1998 FIRE STATISTICS

(All Fires Reported thru December 23, 1998)

### FIRES REPORTED BY COUNTY

Belknap	44
Carroll	89
Cheshire	67
Coos	18
Grafton	43
Hillsborough	232
Merrimack	108
Rockingham	121
Strafford	64
Sullivan	12
<b>TOTAL FIRES</b>	<b>798</b>
<b>TOTAL ACRES</b>	<b>442.86</b>

### CAUSES OF FIRES REPORTED

Smoking	59
Debris Burning	38
Campfire	29
Power Line	14
Railroad	9
Equipment Use	24
Lightning	16
Children	95
OHRV	6
Miscellaneous	53
Unknown	140
Fireworks	6
Arson/Suspicious	16
Illegal	231
Rekindle	43
Disposal of ashes	19

## **1998 Ambulance Annual Report**

1998 was a busy year for the members of the Alstead Ambulance. In addition to covering emergency calls in town, we also provided mutual aid to Walpole, attended local public events, and started a highly successful fundraising campaign. Our actual call volume was up a great deal this year; we responded to 110 calls in all, with 62% being medical emergencies, 25% trauma, and 10% motor vehicle accidents. We also had the great privilege of helping to bring a new life into the world when several of our members were present for the sudden home birth of Sophia Lynn Brehio on July 7<sup>th</sup>; a proud and exciting day that no one will soon forget.

This spring, the squad initiated a fundraising drive for a new defibrillator for the East Alstead Station. Our mail campaign was successful beyond our expectations; not only did we receive enough money to buy the defibrillator, we also had enough left over to train several of our members to become C.P.R. instructors and to buy C.P.R. mannequins to be used in training of all of our firefighters to perform this life saving function. We will also be offering C.P.R. classes to the public; if your group or organization is interested, please contact us through the selectmen's office. Thank you to everyone who contributed; your gifts will save lives.

Many of you may have passed by the scene of a motor vehicle "accident" in front of Kmiec's Garage one cold October evening and wondered what in the world was going on. Town ambulance and fire crews, along with mutual aid from Langdon firefighters and EMT's, worked a simulated accident to improve not only our extrication skills, but to learn how to work together more efficiently. Regional training events like this one build valuable relationships with the other towns in our mutual aid area. Thanks to Langdon for participating, and also to Kmiec's for allowing us to use their parking area, Sunset Motors for providing the vehicles, and all the "victims" who suffered through a very cold and wet night to help us do our jobs better.

Finally, I would like to ask that voters pay special attention to Warrant Article # 2, the new fire truck. Old Engine 3 is unreliable and unsafe; it is time to replace her with a vehicle that will serve this community well into the next century and will provide our dedicated firefighters with equipment they can count on when lives are on the line.

Respectfully submitted,

Tamsen Howes  
Captain/Director

**1998 Annual Report**  
**Board of Fire Commissioners**

The Alstead Board of Fire Commissioners met on a regular basis to deal with issues surrounding the Alstead Fire Department and Alstead Ambulance and Rescue Squad.

Alstead Fire Chief Warren Campbell retired in November of 1998. The Board of Fire Commissioners would like to thank Warren for his years of dedicated service to the Town. The Board approved the nomination of Glen Moore as Acting Fire Chief for the Alstead Fire Department. We wish to offer Glen our congratulations on his appointment and look forward to working with Glen in his official capacity.

Voters will once again be asked to approve the purchase of a new fire truck. The Board of Fire Commissioners would like to urge voters to approve this purchase as the old fire truck is no longer reliable.

We would like to thank Warren Campbell, Glen Moore, Tamsen Howes and their crews for their dedication and hard work.

Respectfully submitted,  
Alstead Board of Fire Commissioners

James O'Brien, Chairman  
H. Doug Bays  
Carroll "Timer" Hatch

## **1998 Annual Report Cemetery Commission**

We met with the Planning Board as they were developing a Master Plan for town expenses for the next five years. They have included monies in their plan to repair and straighten grave stones and markers in our seven cemeteries.

With the dredging of Vilas Pool we were able to obtain much needed fill for the lower portion of Pine Grove Cemetery. During 1999 this area will be landscaped and seeded. This new area will provide space for upwards of 150 burial plots that before was unusable space. This will greatly extend the time table before we are out of space at Pine Grove Cemetery.

Respectfully submitted,  
Cemetery Commissioners

Marie Bender  
Bruce A. Bellows  
Reginald Clark



**ALSTEAD PLANNING BOARD  
ANNUAL REPORT  
1998**

activity was moderate in 1998. The planning Board received and approved three minor subdivisions. There were no applications received for major subdivisions.

The board completed the Five Year Capital Improvement Plan with the helpful co-operation and input from the Alstead Department Heads and members. We hope that this information has been helpful to the Alstead Selectmen in their budget planning.

The regular meeting of the Alstead Planning Board is held on the Second Tuesday of each month at 7:30 PM, at the Alstead Town Hall. The Alstead Planning Board meets the fourth Tuesday of each month at 7:30 PM to work on planning projects. Summer work meetings are scheduled as needed. Anyone interested in participating is welcome.

The board has openings for alternate members. If interested, please contact any member of the board for more information.

Respectfully submitted,

Katherine Danzer, recording secretary  
Peter Rhoades, Chairman  
Matt Saxton, Vice Chairman  
Juliana Stevens, Secretary  
Don Bascom, Member  
Andy Miller, Member  
Rose Marie Caffrey, Member  
Andy Rhoades, Alternate  
Loria Seddon, Ex-Officio's Alternate

## **THE ALSTEAD ZONING BOARD OF ADJUSTMENT ANNUAL REPORT FOR 1998**

The board has not experienced a great deal of activity this past year. It has been busy from time to time answering questions regarding the Ordinance. Zoning Officer, Dale Wilson, has kept the board informed concerning building permits and any activity that might require action by the board. In all, the public seem to be contented with and complying with the Alstead Zoning Ordinance.

The ZBA meets the first Monday of each month at 7:30 PM, at the Alstead Town Hall. The public is welcome. Any citizen interested in becoming a member is encouraged to contact any member of the board.

Matt Saxton, Chairman  
David Fiske, Vice-Chairman  
Richard Minard, Member  
Harold Binder, Member  
Sam Sutcliffe, Member  
Catherine Danzer, Recording Secretary

**1998 Annual Report  
Trustee of Trust Funds**

Most of the trust funds of the town are invested in the New Hampshire Public Deposit Investment Pool and are earning a fair return.

The remaining trust funds are with Mass Investors Trust. These funds provide us with income for cemetery upkeep as well as growth in shares.

The Auditors have suggested that we sell ½ of one of the shares of these funds and establish another cemetery common fund. This would provide us with additional income for cemetery upkeep. We plan to make this change during 1999.

New funds established or increased during 1998:

Franklin & Shirley Haskins	\$ 200.00
Austin & Virginia Strout	\$ 200.00
Howard Weeks	\$ 100.00

Cemetery lots are available and may be acquired by contacting Reginald Clark, Cemetery Commissioner at 835-6007.

Respectfully submitted,  
Trustees of Trust Funds

Marie Bender  
Bruce A. Bellows  
Reginald Clark

**1998 Annual Report**  
**Alstead Transfer and Recycling Center**

The Alstead Transfer and Recycling Center would like to remind everyone that the Transfer Station stickers are an important control that users must comply with. Each sticker has a number, the sticker is applied to the lower left hand side of your windshield. If you move, trade your vehicle, or replace a windshield you must return the sticker for reissue, at no charge.

During the 1998 year, the Alstead Transfer and Recycling Center brought in \$6,701.41 from recycling fees. This money assisted in off-setting the costs for the facility, including the part-time position to handle the cardboard. Several years ago we were informed that cardboard could not be burned in the burn pit. Because of this, all cardboard must be cut down into a stackable pile. Once in a manageable pile, our paper recycling firm removes it at no cost to the town. If we do away with this method of managing our cardboard it would have to be placed into the compactor and disposed of at the \$55.00 per ton disposal rate. By managing our cardboard in this manner, we realize a saving in our disposal rates.

Compactor and disposal costs continue to rise. It is important that everyone does their part in properly recycling their waste. When disposing of an article that has a fee, you will be provided with an invoice from the attendants. It is also important to remember to pay those fees from that invoice. Everyone must do their part to assist the Town in controlling solid waste removal costs.

I would like to thank the attendants for their work and assistance this past year. Thank you Dale Wilson, Howard Goss and George Krehel.

Respectfully submitted,  
James O'Brien, Mgr.

**1998 Annual Report  
Town Clerk/Tax Collector**

A new year with different challenges than last year. We were faced with the new revaluation and the merging of two software programs. Unfortunately everything did not go smoothly. We do apologize for the untimely mailing of the tax bills at the holiday season. This was caused by the late setting of the tax rate. We knew that the tax bills had to be sent before the end of the year to compensate those who wished to pay by the end of the year for income tax purposes, and we worked very hard to accommodate them. The merging of the two programs presented various problems. We hope that this year the transition will run smoothly.

Molly Leonard came back home and has rejoined the office as my deputy. Welcome back!

The new plate issue will begin in 1999. I had to go to a meeting in Peterborough regarding this on December 21, 1998. Not very good timing as I was dealing with tax bills also. People will be issued new plates as they renew or upon registering a new vehicle.

A special thank you to Lorraine Dustin and Ernie (our police officer) for picking up and delivering the tax booklets to us so that we could process the mailing of the tax bills.

Regarding taxes I again emphasize that one can pay whatever they are able to at any given time. To avoid interest charges it is to the taxpayers benefit to pay as much as you can.

Due to the new plate issue it will take a little longer to process your registrations. I thank you for being understanding and we will try to be as quick as possible.

Respectfully submitted,  
Gloria Seddon

# 1998 BIRTHS

<u>DATE</u>	<u>PLACE OF BIRTH</u>	<u>BABY'S NAME</u>	<u>FATHER'S NAME</u>	<u>MOTHER'S NAME</u>
Jan. 23	Peterborough	Sara Elizabeth	Jeffrey Marsden	Melanie Marsden
Jan. 31	Alstead	Tobin Richard	Keith Sanctuary	Robin Sanctuary
Feb. 17	Claremont	Brandon Lawrence	Lawrence Sheridan	Deborah Sheridan
Feb. 19	Springfield, VT.	Duncan James	Gary Collins	Lora Collins
April 3	Keene	Aidan Patrick	David Therrien	Lisa Therrien
April 7	Keene	Elias Rawson	William Jahos	Ellen Jahos
May 6	Keene	Lindsay Marie	Timothy Wyman	Amy Wyman
June 4	Keene	Ariel Bridie	Peter David Sheldon	Cheryl Ann King
June 18	Keene	Carley George	Gary Patch	Kelly Patch
July 7	Alstead	Sophia Lynn	Brian Brehio	Lisa Brehio
July 10	Claremont	Dylan Lewis	Lewis LaMears	Jennifer LaMears
July 23	Springfield, VT	Colleen Logan	Michael Heidorn	Erin Heidorn
Aug. 24	Lebanon	Dylan Brody	Donald Martin	Lisa Martin
Aug. 27	Peterborough	Myah Alden	Lawrence Wilson	Suzanna Wilson
Sept. 27	Keene	Audrey Ellen	Frederick Oberst	Caroline Oberst
Sept. 29	Lebanon	Michael Gavin-Aiden	Andrew James	Debra James
Sept. 10	Keene	Benjamin David	Kim Kercewich	Tamsen Howes
Nov. 24	Peterborough	Nicole Belle	Scott Page	Suzanne Page
Dec. 19	Keene	Michael David	Michael Wahlert	Elizabeth Tilton-Wahlert

# 1998 MARRIAGES

<u>GROOM</u>	<u>RESIDENCE</u>	<u>BRIDE</u>	<u>RESIDENCE</u>	<u>PLACE OF MARRIAGE</u>	<u>DATE</u>
Eyan F. Jones	Alstead	Wendy L. Wyman	Keene	Keene	03/21/98
Ernest P. Simonds	Alstead	Sandra L. Sherwood	Alstead	Alstead	05/08/98
Michael D. Wahlerlt	Alstead	Elizabeth J. Tilton	Alstead	Alstead	05/09/98
Wayne J. King	Alstead	Ethel C. Tozier	Alstead	Rindge	06/13/98
Mathew J. Stevens	Ohio	Kimberley M. Green	Ohio	Alstead	06/19/98
Justin O. Putnam	Alstead	Mary R. Lambert	Alstead	Charlestown	06/27/98
John B. Fisher	Alstead	Trudy L. Pratt	Alstead	Swanzey	06/27/98
Steven G. Kenyon	Alstead	Cristin L. Blanchard	Alstead	Keene	07/18/98
Todd C. Pratt	Alstead	Lynn M. Hardy	Alstead	Alstead	07/25/98
Wade L. Rogers	Alstead	Nancy E. Dodd	Alstead	Alstead	08/01/98
Carl Robert Long	Florida	Melissa A. Stanley	Florida	Alstead	08/29/98
Eric J. Cannon	Alstead	Jodi J. Crosby	Alstead	Alstead	10/17/98
Andrew M. Dey	Alstead	Annette S. Keuncke	Alstead	Alstead	10/23/98
Christopher D. Adams	Alstead	Laura M. Malinoski	Alstead	Alstead	11/28/98

# 1998 DEATHS

<u>NAME</u>	<u>PLACE OF DEATH</u>	<u>DATE</u>	<u>AGE</u>
Luella W. Jacobs	Winchester	Feb. 22	--
Nora M. Buss	Westmoreland	March 2	--
George W. Oberst	Alstead	March 27	82
Beatrice Bellows	Keene	May 4	85
Mary L. Dorr	Alstead	May 20	65
Robert R. Putnam	Keene	May 25	83
Jacob B. Anderson	Keene	Aug. 3	20
Blanche M. Groat	Springfield, VT	Aug. 24	89
Charles E. Simmons	Westmoreland	Sept. 20	80
Ernest P. Simonds	Alstead	Sept. 21	49
Leslie M. Greene	Alstead	Nov. 6	62



## NOTES

## NOTES



BULK RATE  
U. S. POSTAGE  
PAID  
ALSTEAD, NH  
PERMIT NO. 5

University of New Hampshire  
Library  
Durham, NH 03824